

ANNUAL REPORT
OF THE
TOWN OFFICERS
OF THE
TOWN OF MERRIMAC
FOR THE
YEAR ENDING DECEMBER 31
1944



THE WHITTIER PRESS, PRINTERS
AMESBURY, MASS.
1945

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Directory of Town Officers 1944

Elected Officers

Moderator

Clifford R. Howe

Selectmen

Hazen M. Emery Kenneth E. Haskell Ralph L. Buzzell

Board of Public Welfare

Hazen M. Emery Ellen M. Wallace Harriett F. Bigelow

Assessors

George B. Crofut.....	Term Expires 1947
Roscoe Child.....	Term Expires 1946
Clifford R. Howe.....	Term Expires 1945

Town Clerk

C. Howard Phillips

Tax Collector

Wilfred G. Journey

Town Treasurer

Roy C. Journey

Municipal Light Commissioners

George F. Wilde.....	Term Expires 1947
Dale W. Blackden.....	Term Expires 1946
Charles A. Lancaster.....	Term Expires 1945

Board of Water Commissioners

George F. Wilde.....	Term Expires 1947
Dale W. Blackden.....	Term Expires 1946
Charles A. Lancaster.....	Term Expires 1945

MERRIMAC TOWN REPORT

School Committee

Howard DeLong.....	Term Expires 1947
Willard T. Kelly.....	Term Expires 1946
Annie L. Tucker.....	Term Expires 1945

Trustees of Cemeteries

Charles A. Lancaster.....	Term Expires 1947
Cecil E. Welch.....	Term Expires 1946
E. Clifton Hargraves.....	Term Expires 1945

Trustees of Public Library

Ethel B. Whiting.....	Term Expires 1947
Barbara N. Adams.....	Term Expires 1947
Alvin F. Heath.....	Term Expires 1946
Chester E. Whiting.....	Term Expires 1946
Grace F. Gibbs.....	Term Expires 1945
Abbie W. Sargent.....	Term Expires 1945

Trustees of Kimball Park

John W. Kirkpatrick.....	Term Expires 1947
Arthur D. Lockwood.....	Term Expires 1946
Herbert C. McIlvin.....	Term Expires 1945

Playground Commissioners

Howard W. Hall.....	Term Expires 1949
Edgar P. Sargent, Jr.....	Term Expires 1948
George D. Currier.....	Term Expires 1947
William C. Rafferty.....	Term Expires 1946
Theodore R. Chase.....	Term Expires 1945

Constables

Leon L. Dow	Alden B. Morse	Edward J. O'Keefe
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Surveyors of Lumber and Measurers of Wood and Bark

Edson C. Walker	George R. Hoyt	Ralph L. Buzzell
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Tree Warden

Samuel C. Doust

CIVIL SERVICE TENURE

Chief of Police, Edward J. O'Keefe

OFFICERS APPOINTED BY SELECTMEN

Night Watchman

Alden B. Morse

*Special Police*Clayton Turner
Almon Pickard
Rodney Fitzgerald
John HutchinsJohn P. Gilmore
Roscoe Child
George W. Goldsmith
Harold M. Waterhouse
Alexander M. SullivanLeon L. Dow
Clarence O. Libby
Louis B. Davis
William L. Andrews*Sworn Weighers*Ralph L. Buzzell
Charles A. FollansbeeBenjamin F. Stewart
Byron H. Sargent
Mrs. A. Elizabeth RyersonDavid W. Stewart
George L. Sargent*Town Accountant*

W. Harold Whiting

Fence Viewers

Loren E. Wallace

E. Palmer Sargent

Public Health Nurse

Mrs. Cecile C. Sargent

Dog Officer

Clifton V. Bixby

Engineers of Fire Department

Louis B. Davis

Harry E. Ryerson

Charles E. Bridges

Inspector of Milk, Slaughtering and Animals

George R. Hoyt

Inspector of Wires

Ulysses N. Corson

MERRIMAC TOWN REPORT

Sealer of Weights and Measures

Roscoe Child

Moth Superintendent

Samuel C. Doust

Forest Fire Warden

Louis B. Davis

Burial Agent

Roscoe Child

Superintendent of Streets

Joseph W. Bray

Town Forest Committee

James T. Colgan.....	Term Expires 1947
Samuel C. Doust.....	Term Expires 1945
Russel B. Kelly.....	Term Expires 1946

*Registrars of Voters*George W. Berry
Isaac WilliamsJames P. Flynn
C. Howard Phillips*Janitor of Town Hall*

Guy Sheldon

JURY LIST

The following Jury List for the calendar year beginning July 1, 1944 was prepared by the Merrimac Selectmen in compliance with Chapter 234, Section 4 of the General Laws, and adopted June 26, 1944.

Harold E. Anderson	Nichols St.	Service Man
Clifton V. Bixby	High St.	Gen. Electric
Lloyd W. Buzzell	East Main St.	Bus Driver
Walter I. Colby	West Main St.	Ser. Station Prop.
Theodore R. Chase	Church St.	Supt. Wood Heel
Ulysses N. Corson	West Main St.	Service Foreman
George D. Currier	Prospect Hill	Leather Sorter
Harold A. Dunnells	West Main St.	Retired
Charles A. Follansbee	1 Forest Street	Bookkeeper
Frederick E. Gibbs	13 Locust St.	Shoe Cutter
George W. Goldsmith	32 School St.	Bus Driver
Merrill Q. Goldsmith	Nichols St.	Dairyman
Ralph K. Hawkes	5 Green St.	Bus Operator
John H. Hughes	29 School St.	Bus Mechanic
John W. Kirkpatrick	46 Church St.	Bus Mechanic
Everett W. Knight	105 East Main St.	Barber
Burton C. Lafaver	5 Lincoln St.	Salesman
Clement L. Lockwood	40 Woodland St.	Store Owner
Charles E. Morse	44 Church St.	Retired
Carroll W. Osgood	7 East Main St.	Bus Operator
Almon E. Pickard	East Main St.	Radio Repairer
Lincoln M. Ross	Birch Meadow Rd.	Shoe Worker
G. Leonard Sargent	Bear Hill Rd.	Farmer
Orlando M. Sargent	Emery St.	Navy Yard
George E. Smith	Broad St. (Port)	Shoe Worker
George W. Smith	106 East Main St.	Last Remodeller
Arthur G. Trefethen	4 Walnut St.	Painter
Charles J. Vincent	Currier Ave.	Navy Yard
Charlie A. Wallace	9 Central St.	Stock Clerk
Loren H. Wallace	Winter St.	Boat Builder

In Memoriam

AARON A. HUME

1881—1944

Chief of Merrimac Fire Department 22 years

Member of Fire Department over 30 years

Fire Warden many years

Merrimac Superintendent of Streets 1936—1944

FRED H. G. CHASE

1861—1944

Inspector of Milk

Inspector of Animals

Inspector of Slaughtering

Held these positions many years

ANGUS J. McINNIS

1855—1944

Chief of Police 1898—1900

Chief of Merrimac Fire Department 1903—1907

Member of Board of Engineers of Merrimac Fire Department
1911—1916

In Memoriam

WILLARD B. KELLY

1861—1944

Member of Merrimac School Committee

1899—1900—1901

RICHARD A. SARGENT

1850—1944

Town Treasurer 1925—1930

Kimball Park Trustee 1909—1936

Cemetery Trustee 1919—1937 and 1939—1942

FRED O. DAVIS

1857—1944

Town Auditor 1892—1902—1906

Mr. Davis and family resided at Eugene, Oregon, over 30 years since leaving Merrimac.

SELECTMEN'S REPORT

To the Citizens of the Town of Merrimac:

The sixty-ninth annual report of the Town of Merrimac is herewith presented for your consideration in accordance with Chapter 40, Section 49 of the General Laws of Massachusetts.

The Board of Selectmen organized with Hazen M. Emery as Chairman, Kenneth E. Haskell as Clerk and Ralph L. Buzzell as the third member. The board organized as a Board of Health and Soldiers' Relief Commission with the same officers and members. W. Harold Whiting was designated as Agent of the Board of Health.

We are pleased to state that we are still improving financially and have again gone through the year without having to raise additional funds and through sales of possessions have been able to pay off all Tax Title Loans.

It has been this Board's intention to run the business of the Town of Merrimac in a business-like manner and at all times to remember town business should be conducted as economically as a private enterprise would be and to obtain a dollar's worth of value for every dollar spent.

Again this year we have been able to meet our yearly budget without having to obtain any revenue loans and it is our hope that this year's budget will allow the Town to be run in the same sound manner.

The Board at this time would like to extend to all the men and women in the Armed Services, the best of luck and hope for a speedy end to hostilities in order that they may return and take their places in the community.

We wish as a board to express our appreciation to W. Harold Whiting who in his work and co-operation during the past year in efficiently performing his various duties as Town Accountant has been of great assistance to us. We also wish to thank all departmental heads who have assisted us in making this past year a successful one. We also wish to thank the Division of Accounts, Department of Corporations and Taxation for their help and advice during the past year.

Having administered the affairs of the town to the best of our ability, we now enter another year hoping that 1945 may go down in the town's history as another good year.

HAZEN M. EMERY,
KENNETH E. HASKELL,
RALPH L. BUZZELL,

Board of Selectmen.

ANNUAL REPORT OF THE MERRIMAC BOARD OF PUBLIC WELFARE

To the Citizens of the Town of Merrimac:

The members elected to the Board of Public Welfare for the year 1944 organized as follows—

Chairman.....	Hazen M. Emery
Clerk.....	Ellen M. Wallace
Member.....	Harriett F. Bigelow

During this past year the welfare load has been appreciably lowered due to former recipients obtaining employment in private industries. We were therefore able to return money to the town from our appropriation through transfer as well as having an unexpended balance.

It is our opinion that this year we will be able to decrease our appropriation accordingly.

In the Aid to Dependent Children branch of our relief we believe that there will be an increase in the number of cases and therefore we will need a slight increase in the amount of our appropriation.

We wish to thank at this time all Federal, State and local departments who have helped us this past year to administer these branches of relief.

Respectfully submitted,

HAZEN M. EMERY,
ELLEN M. WALLACE,
HARRIETT F. BIGELOW,

Board of Public Welfare.

REPORT OF MERRIMAC BUREAU OF OLD AGE ASSISTANCE

To the Citizens of the Town of Merrimac:

The Old Age Assistance Board for the year 1944 organized with the following Officers—

Chairman.....	Ellen M. Wallace
Clerk.....	Harriett F. Bigelow
Other Member.....	Hazen M. Emery

The following report is submitted for the year 1944—

Active cases December 31, 1943.....	107
New cases added during the year 1944.....	10
Cases closed during the year 1944.....	21
Active cases January 1, 1945.....	96

The itemized account of all receipts and expenditures for the year appears in detail in the Town Accountant's report.

It is the opinion of the board that the estimated cost for the year 1945 will be about the same as in the previous year.

Respectfully submitted,

ELLEN M. WALLACE,
HARRIETT F. BIGELOW,
HAZEN M. EMERY,

Merrimac Bureau of Old Age Assistance.

APPROPRIATIONS MADE IN 1944

Gentlemen:

I submit the following list of appropriations made at the Annual Town Meeting of the Town of Merrimac, for the year 1944, held March 6, 1944:—

Moderator.....	\$12.00
Selectmen, (Chairman).....	450.00
Selectmen, (Clerk).....	125.00
Selectmen, (Other).....	100.00
Selectmen's Departmental Expenses.....	400.00
Board of Public Welfare, (Chairman).....	200.00
Board of Public Welfare, (Clerk).....	200.00
Board of Public Welfare, (Other).....	100.00
Town Accountant, (Salary).....	1,820.00
Town Accountant (Expenses).....	125.00
Treasurer, (Salary).....	500.00
Treasurer, (Expenses).....	800.00
Tax Collector, (Salary).....	800.00
Tax Collector, (Expenses).....	900.00
Assessors, (Chairman).....	320.00
Assessors, (Other two, \$200.00 each).....	400.00
Assessors, (Expenses).....	200.00
Town Clerk, (Salary).....	225.00
Town Clerk, (Expenses).....	100.00
Registrars of Voters.....	112.50
Town Hall (Janitor Salary of Town Offices).....	240.00
Town Hall, (Maintenance).....	1,200.00
Town Hall, (Repairs).....	100.00
Bonding Town Officers.....	315.00
Election Officers.....	416.00
Police.....	4,300.00
Fire Engineers, (Salary, Chief).....	150.00
Fire Engineers, (Salary, Clerk).....	125.00
Fire Engineers, (Salary, Other Member).....	100.00
Fire Department.....	3,500.00
Sealer of Weights and Measures, (Salary).....	100.00
Sealer of Weights and Measures, (Expenses).....	15.00
Inspector of Wiring.....	90.00
Inspector of Wiring, (Expenses).....	5.00
Dog Officer, (to cover fees).....	100.00
Moth Department.....	1,025.00
Tree Warden.....	500.00
Town Forest.....	400.00
Forest Fire Warden.....	150.00
Board of Health.....	1,250.00
Public Health Nurse and Expense.....	1,200.00

Inspector of Animals, (Salary).....	\$100.00
Inspector of Slaughtering, (Salary).....	20.00
Inspector of Milk, (Salary).....	20.00
Essex County T. B. Hospital.....	1,032.78
Highway and Chapter 81.....	4,800.00
Snow and Washouts.....	3,000.00
Sidewalks, Railings and Bridges.....	100.00
Rocks Bridge.....	1,175.00
Street Lights.....	4,040.18
State Aid.....	120.00
Public Welfare.....	7,500.00
Soldiers' Relief.....	3,600.00
Aid to Dependent Children.....	2,000.00
Old Age Assistance.....	25,000.00
School Committee, (Chairman).....	50.00
School Committee, (Clerk).....	75.00
School Committee, (Other Member).....	50.00
School Department.....	34,000.00
Public Library.....	1,000.00
Memorial Day.....	150.00
Vocational Aid.....	300.00
Lighting Town Buildings.....	399.34
Insurance.....	2,300.00
Reserve Fund.....	500.00
Interest.....	500.00
Cemeteries.....	1,700.00
Vital Statistics.....	90.00
Water in Town Buildings.....	256.35
Printing Town Reports.....	335.00
Playground—Article No. 8.....	400.00
Tax Title Repairs—Article No. 10.....	300.00
Oiling, Meadow Ave., Fern Ave., and Merrimac Ave., Article No. 11.....	300.00
Highway work, (Thickly settled streets) Article No. 13.....	500.00
Board of Registrars Expense, (Chapter 427—440) Article No. 14.....	250.00
Local Rationing Board, Expenses, Article No. 16...	200.00
Legal Suits, (Expenses)—Article No. 18.....	100.00
Chapter 90, Roads—Article No. 19.....	1,000.00
Town Hall repairs—Article No. 20.....	300.00
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	\$120,734.15

C. HOWARD PHILLIPS,

Town Clerk.

REPORT OF THE CHIEF OF POLICE

To the Honorable Board of Selectmen:

Gentlemen:

As Chief of the Police Department of the Town of Merrimac, I hereby submit my annual report of the Department for the year 1944:

Miscellaneous Business

Assistance to other Police Departments.....	8
Complaints investigated.....	204
Doors and windows found open and secured.....	33
Days at District Court (Chief).....	8
Days at Superior Court (Chief).....	2
Days at District Court (Special Police).....	2
Days at Superior Court (Special Police).....	1
Disturbances suppressed without arrest.....	4
Defects in sidewalks and streets reported.....	5
Escorts furnished processions.....	1
Injured and sick persons assisted.....	16
Lost and runaway children returned to parents.....	4
Fire discovered, no alarm rang.....	1
Messages delivered.....	86
Number of assignments of Officers.....	249
Witness Subpoenas served.....	1
Wires down and reported.....	3
Lights burning in buildings and reported to owners.....	28

Number of Arrests for the Year

Male.....	26
Female.....	3
Total.....	29
Resident.....	17
Non-resident.....	12

I desire to thank the Honorable Board of Selectmen, His Honor, Judge Charles I. Pettingell, the Associate Justices, Clerk of the District Court, the Probation Officer, Officers of the Department, the Superintendent of the Light and Water Department, and the Citizens of the Town for their kindly co-operation during the past year.

Respectfully submitted,

EDWARD J. O'KEEFE,

Chief of Police.

REPORT OF SEALER OF WEIGHTS AND MEASURES

To the Honorable Board of Selectmen and Citizens of the Town of Merrimac:

The following is my report for the year 1944:

	<i>Adjusted</i>	<i>Sealed</i>	<i>Not Sealed</i>	<i>Con-demned</i>
Platform over 5,000 lbs.		1		
Platform 100-5,000 lbs.		5		
Counter under 100.		4		
Spring under 100.		5		
Computing under 100.		4		
Tank Truck Meter System.		1		
Gasoline Meter System.		9		
Ice Scales.				1
		<hr/>		<hr/>
		29		1

Expenditures

Salary	\$100.00
Appropriation.	\$115.00
Unexpended balance.	15.00

ROSCOE CHILD,
Sealer of Weights and Measures.

1945 MERRIMAC FIRE ALARM

Emergency fire alarm telephone number 2211.

Emergency phone 2211 should be used for fire calls only. If for any reason line is out of order, dial operator and ask for EMERGENCY OPERATOR.

In all cases give your name and location of fire.

- 3-3 Chief's Call.
- 4 Mass. N. E. Bus Garage, East Main St.
- 5 Merrimac Square.
- 12 Locust St., opposite Green St.
- 13 J. B. Judkins Co., Main St.
- 14 Main St., near residence of William H. Franklin.
- 15 Birch Meadow Rd. and Main St., to Merrimac-Haverhill line.
- 16 Woodland and Grove Sts.
- 17 School and Pleasant Sts.
- 18 School and Mill Sts.
- 21 East Main St. Bear Hill Rd., to Merrimac-Amesbury line.
- 23 East Main St. near store of Leo Noone.
- 24 Church St. opposite Maple St.
- 25 Liberty and Mechanic Sts.
- 26 Summer and Prospect Sts.
- 27 Church St. near residence of Charles H. Staples.
- 28 Sawyer and Nichols St.
- 31 Pleasant St., Merrimacport
- 32 Merrimac St., near residence of George H. Whitcomb.
- 34 Merrimac St., Merrimacport.
- 35 High St., near William S. Tuckwell Foundry.
- 36 Merrimac and Broad Sts., Merrimacport.
- 41 Lake Attitash Park.
- 51 Locust and Walnut Sts.
- 52 Lower Locust St. Haverhill-Merrimac line.
- 62 Birch Meadow Rd. and Hadley District.
Telephone. No box.
- 71 Bear Hill Rd., Newton, N. H. line.
Telephone. No box.
- 72 West Shore Lake Attitash.
- 2 Recall—all out—also All Clear Air Raid.

No School Signals

- 7-:15 A. M. 11-11-long pause-1. No school in grades only.
- 7:15 A. M. 11-11-11. No school in High and Grade Schools.
- 11:20 A. M. Same signals. One session.
- 12:30 P. M. Same signals. No school in afternoon.
- Police Call 1-1-1.
- Boy Scouts—10 blasts.
- Air Raid 7-7-7.

REPORT OF BOARD OF ENGINEERS

Merrimac, Mass., January 27, 1945.

To the Honorable Board of Selectmen:

The Board of Fire Engineers submit for the year ending December 31, 1944:

Number of alarms.....	51
Fire loss.....	\$4,875.00

We recommend that the sum of \$3,500.00 be appropriated for the salaries and general maintenance of the department.

We recommend the purchase of a new Motor Fire Apparatus, with Pumping Engine.

We recommend the purchase of 500 feet of Fire Hose.

Respectfully submitted,

LOUIS B. DAVIS,
CHARLES E. BRIDGES,
HARRY E. RYERSON,

Board of Engineers.

PUBLIC HEALTH NURSE’S REPORT FOR THE YEAR 1944

To the Honorable Board of Selectmen and Citizens of the Town of Merrimac:

The Public Health Nurse’s report for the year 1944 is as follows:

	Cases	Visits made
Accidents.....	2	8
Asthma.....	1	2
Arthritis.....	1	45
Care of new born babies.....	10	20
Colitis.....	1	35
Death.....	6	6
Diabetic ulcers.....	2	108
Dog bite.....	2	5
Fractured arm.....	1	15
Gall bladder.....	1	4
Gastritis.....	1	1
Grippe.....	2	18
Heart.....	2	92

MERRIMAC TOWN REPORT

19

Hardening of arteries.....	2	83
Hypertension.....	4	128
Ivy poisoning.....	4	8
Leg ulcers.....	1	33
Maternity.....	10	30
Neurotic.....	1	4
Old age.....	3	44
Packed rectum.....	3	10
Sarcoma.....	1	123
Shock.....	2	26
Pleurisy.....	1	6
Uremia.....	1	8
	<hr/>	<hr/>
	65	862

I have investigated all mothers for prenatal and child health supervision for the Emergency Maternity and Infant Care and have made reports to the Public Health Nursing Supervisor.

I have investigated and reported all communicable diseases.

I have taken patients to the Massachusetts General Hospital, Massachusetts State Hospital, North Reading, Amesbury and Benson.

I have turned over to the Town Treasurer \$130.00.

I have travelled 5,470 miles at \$.05 per mile \$273.50.

Respectfully submitted,

CECILE C. SARGENT, R.N.,

Public Health Nurse.

REPORT OF INSPECTOR OF MILK, ANIMALS, AND SLAUGHTERING

To the Honorable Board of Selectmen, and the Citizens of the Town of Merrimac:

I hereby report for the year 1944:

Number of barns inspected.....	37
Number of cattle inspected.....	274
Number of swine inspected.....	15
Number of bulls inspected.....	9
Number of goats inspected.....	30
Number of sheep inspected.....	7
Inspection of slaughtering: Hogs.....	30
Animals quarantined: Dogs.....	2
Cattle.....	10

Licenses issued:

Store licenses for the sale of milk and cream	4
Store licenses for the sale of Oleomargarine	4
Dealer licenses for the sale of milk and cream . . .	10
Milk dealers permit for the sale of Grade A milk . .	1
Milk producers permit for the producing of Grade A milk	1

License fees collected and turned over to Town Treasurer, 18
licenses at .50—\$9.00.

Respectfully submitted,

GEORGE R. HOYT,

Inspector of Milk, Animals, Slaughtering.

REPORT OF THE CEMETERY COMMISSION

We hereby submit a report of the developments in the department during the year of 1944.

Just the same as in the past two years we have had trouble with scarcity of help, and the advances in wages, together with taking care of Perpetual Care lots out of our appropriation when there was enough interest money on one hundred dollar Care Fund even to keep the grass cut.

It seems there have been an unusual number of burials the past year, and we have turned back to the Town \$439.00 for opening graves; at the same time we have sent out bills for the care of private lots amounting to \$370.00 which will be collected by the Treasurer and turned back to the town; of course the expense for doing these things have come out of our appropriation which cuts us down to a little less than nothing before the end of the year.

The sale of lots the past year have been few and we will have less money the year of 1945 for the repair of roads and other improvements.

Respectfully submitted,

CHARLES A. LANCASTER,
E. C. HARGRAVES
CECIL WELCH

REPORT OF THE BOARD OF ASSESSORS

To the Citizens of Merrimac:

The Board of Assessors submit the following report for the year 1944:

Recapitulation

Town Appropriations.....	\$130,862.37	
Overlay Deficit.....	3,059.62	
State Tax.....	3,872.00	
State Parks and Reservations.....	87.98	
State Audit Tax.....	446.96	
County Tax.....	3,302.03	
T. B. Hospital.....	1,032.78	
Overlay for 1944.....	5,228.36	
		<hr/>
		\$148,061.65

Estimated Receipts

Income Tax.....	\$8,498.78	
Corporation Tax.....	4,973.29	
Gasoline Tax.....	3,468.35	
Motor Vehicle Tax.....	4,859.75	
Licenses.....	138.00	
Fines.....	11.60	
Special Assessments.....	57.62	
General Government.....	960.00	
Protection of Persons and Property..	20.65	
Health and Sanitation.....	477.14	
Charities.....	4,092.20	
Old Age Assistance.....	15,357.03	
Old Age Tax (Meals).....	848.37	
Schools.....	3,887.71	
Library.....	78.22	
Cemeteries.....	721.27	
Interest on Taxes.....	1,748.35	
Over-estimates.....	2.48	
Available Funds.....	20,600.52	
		<hr/>
Total estimated receipts.....		\$70,801.33
		<hr/>
Net amount to be raised.....		\$77,260.32
785 Poll Taxes.....	\$1,570.00	
Personal Property \$115,210.00 at		
\$43.00.....	4,954.03	
Real Estate \$1,645,030 at \$43.00....	70,736.29	
		<hr/>
		\$77,260.32

Table of Aggregates

Value of Real Estate.....	\$1,645,030.00
Value of personal property.....	115,210.00
Value of automobiles.....	112,160.00
Tax on automobiles.....	3,899.32
Number of automobiles.....	605
Number of horses.....	23
Number of cows.....	181
Number of other neat cattle.....	106
Number of fowl.....	6,120
Value of stock in trade.....	\$18,350.00
Value of machinery.....	53,680.00
Value of live stock.....	20,970.00
Value of other tangible property.....	22,210.00

Respectfully submitted,

GEORGE B. CROFUT,
CLIFFORD R. HOWE,
ROSCOE CHILD,

Board of Assessors.

REPORT OF TOWN CLERK

January 29, 1945.

*To the Honorable Board of Selectmen,
Merrimac, Mass.*

Gentlemen:

As Town Clerk of the Town of Merrimac, I hereby submit the annual report for the year 1944:—

Births

Number of Births Recorded.....	28
Males.....	14
Females.....	14
Father, Native Born.....	27
Mother, Native Born.....	28
Father and Mother, both Native Born.....	27
Father and Mother, both Foreign Born.....	0
Mixed Parentage.....	1

Marriages

Number of Marriages Recorded.....	36
First Marriage of Groom.....	29
First Marriage of Bride.....	27
Grooms, Native Born.....	31
Brides, Native Born.....	34

Grooms, Foreign Born.....	5
Brides, Foreign Born.....	2
Average age of Groom.....	28 years, 2 months, 10 days
Average age of Bride.....	25 years, 9 months, 2 days

Deaths

Number of Deaths Recorded.....	29
Males.....	15
Females.....	14
Under 5 years.....	0
Males, Native Born.....	11
Females, Native Born.....	14
Males, Foreign Born.....	4
Females, Foreign Born.....	0
Of Native Parentage.....	15
Of Mixed Parentage.....	4
Average Age.....	77 years, 2 months, 12 days
Oldest Person.....	93 years, 9 months, 9 days

Licenses

Number of Dogs Licensed.....	162
Males.....	140
Females.....	22
Sporting Licenses Issued.....	148
Minors Sporting Licenses Issued.....	27

Respectfully submitted,

C. HOWARD PHILLIPS,

Town Clerk.

REPORT OF TOWN TREASURER

To the Citizens of Merrimac:

The balances, receipts and disbursements for the year 1944 were as follows:—

Balance January 1, 1944.....	\$53,346.61	
Receipts to January 1, 1945.....	232,597.39	
		\$285,944.00
Payments on Warrants.....	\$216,980.53	
Balance January 1, 1945.....	68,963.47	
		\$285,944.00

Respectfully submitted,

ROY C. JOURNEYAY,

Town Treasurer.

ANNUAL REPORT OF THE MUNICIPAL LIGHT BOARD

The Municipal Light Board herein submit their forty-first Annual Report for the year ending December 31, 1944.

One service has been added during the year making a total of 993 lighting services and 14 power services, now installed.

Estimate of Expense

Gross Expense of Operating.....	\$34,000.00	
Depreciation (3% on \$82,110.62).....	2,463.32	
Total.....		\$36,463.32

Estimated Income

From Private Consumers.....	\$38,000.00	
From Municipal Buildings.....	345.91	
From Street Lights.....	4,680.91	
Total.....		\$43,026.82

Cost of Construction

Substation Equipment.....	\$650.00	
Poles, Fixtures & Overhead Conductors	46,382.62	
Meters.....	9,024.76	
Transformers.....	18,107.48	
Street Lighting Equipment.....	5,206.18	
Transportation Equipment.....	2,739.58	
Total.....		\$82,110.62

Expended for Construction

Construction and Materials.....	\$2,087.24	
Meters.....	64.80	
Total.....		\$2,152.04

Expended for Operating Expenses

Electric Energy Purchased.....	\$20,373.82	
Station Wages.....	633.75	
Station Expense.....	350.00	
Meter and Transformer Operation.....	33.45	

Maintenance or Transmission and Dist. Lines.....	\$4,124.92	
Operation and Maintenance of Street Lights.....	351.95	
Commercial Salaries and Expense.....	558.55	
Salaries of Municipal Light Board and Manager.....	1,414.99	
Office Salary.....	1,046.30	
General Office Supplies and Expense...	901.91	
Insurance.....	287.57	
Transportation Expense.....	367.12	
Miscellaneous Expense.....	74.29	
Total.....		\$30,518.62
Total Expended for Construction and Maintenance.....		\$32,670.66
To Depreciation Fund.....	\$2,125.80	
Consumers Deposits Returned.....	156.35	
Returned to Town.....	4,439.52	
Total.....		\$6,721.67
Grand Total.....		\$39,392.33

Balance Sheet

Construction and Operating Fund, Jan- uary 1, 1944.....	\$4,654.57	
Consumers' Deposit Fund, January 1, 1944.....	790.00	
Depreciation Fund, January 1, 1944...	27,618.08	
Received from Light and Power Sales..	31,497.19	
Received from Miscellaneous Sales.....	603.44	
Received from Town Appropriations...	4,439.52	
Interest Income.....	536.30	
Consumers' Deposits.....	130.00	
Total.....		\$70,269.10
Construction, Materials and Renewals..	\$2,152.04	
Maintenance and Operating Expenses..	30,518.62	
Consumers' Deposits Returned.....	156.35	
Returned to Town.....	4,439.52	
Depreciation Fund, January 1, 1945. .	30,280.18	
Construction and Operating Fund, Jan- uary 1, 1945.....	1,958.74	

Consumers' Deposit Fund, January 1, 1945.....	\$763.65
Total.....	\$70,269.10

The Municipal Light Board,

DALE W. BLACKDEN,
CHARLES A. LANCASTER,
GEORGE F. WILDE.

REPORT OF THE TOWN FOREST COMMITTEE

To the Honorable Board of Selectmen:

Report of the Town Forest Committee for the year ending January 1, 1945.

Four hundred dollars was appropriated for use of the Town Forest Committee.

For mowing our Fire Lanes.....	\$65.10
Weeding and pruning forty acres pine.....	264.00
Davis Hardware, two axes.....	5.50
Unexpended Balance.....	65.40

We had an unexpended balance of \$65.40 which was to be used in repairing a bridge over one of the main forest roads, but were unable to obtain material at the time needed, but expect to obtain it this year.

JAMES T. COLGAN,
RUSSELL B. KELLY,
SAMUEL C. DOUST,

Town Forest Committee.

ANNUAL REPORT OF THE BOARD OF WATER
COMMISSIONERS

The Board of Water Commissioners herein submit their forty-first Annual Report for the year ending December 31, 1944.

Two services were installed during the year making a total of 687 active services.

Estimates for the Ensuing Year

Gross Expense of Operating.....	\$10,000.00	
Construction.....	1,500.00	
	<hr/>	
Total.....		\$11,500.00

Estimated Income

Water Rates.....	\$12,000.00	
Miscellaneous Income.....	1,000.00	
	<hr/>	
Total.....		\$13,000.00

Expended for Construction

Repairs and Renewals at Pumping Sta- tion.....	\$561.28	
	<hr/>	
Total.....		\$561.28

Expended for Maintenance

Maintenance and Repairs.....	\$2,000.30	
Power and Fuel.....	3,080.54	
Station Supplies and Expense.....	131.67	
Station Wages.....	1,190.00	
Salaries of Supt. and Commissioners...	941.44	
Office Salary.....	780.00	
Office Expense.....	411.02	
Truck Expense.....	92.17	
Insurance.....	248.43	
Miscellaneous.....	29.00	
	<hr/>	
Total.....		\$8,904.57
		<hr/>
Total Expended for Construction and Maintenance.....		\$9,465.85

MERRIMAC TOWN REPORT

Monthly Pumping Report

	Gallons Pumped	Hours Pumped
January.....	6,800,000	189
February.....	6,430,000	179
March.....	6,890,000	190
April.....	6,750,000	187
May.....	7,880,000	218
June.....	8,870,000	244
July.....	8,810,000	244
August.....	10,550,000	291
September.....	7,910,000	220
October.....	7,230,000	201
November.....	6,750,000	188
December.....	7,260,000	198
Total Gallons Pumped.....	92,130,000	

Balance Sheet

General Cash Balance, Jan. 1, 1944....	\$5,254.93	
Water Rates Collected.....	10,553.02	
Miscellaneous Income.....	781.82	
Total.....		\$16,589.77
Expended for Construction and Main- tenance.....	\$9,465.85	
General Cash Balance, Jan. 1, 1945....	7,123.92	
Total.....		\$16,589.77

Board of Water Commissioners,

CHARLES A. LANCASTER,
DALE W. BLACKDEN,
GEORGE F. WILDE.

REPORT OF TRUSTEES OF KIMBALL PARK

To the Selectmen and Citizens of the Town of Merrimac:

As Trustees of Kimball Park, we submit the following report.

Active Account

Received:

Cash on hand January 1, 1944.....	None	
From Weed Fund.....	\$31.25	
From Kimball Fund.....	40.00	
		\$71.25

Expended:

Labor, care of grounds.....	\$70.00	
Sharpening tools.....	1.25	
		<hr/>
		\$71.25

Trust Funds

Balance Weed Fund Jan. 1, 1944.....	\$2,021.74	
Balance Kimball Fund Jan. 1, 1944.....	1,049.24	
Interest Weed Fund 1944.....	40.62	
Interest Kimball Fund 1944.....	21.08	
		<hr/>
		\$3,132.68
Withdrawn Weed Fund.....	\$31.25	
Withdrawn Kimball Fund.....	40.00	
Balance Weed Fund Jan. 1, 1945.....	2,031.11	
Balance Kimball Fund Jan. 1, 1945.....	1,030.32	
		<hr/>
		\$3,132.68

Respectfully submitted,

HERBERT C. McILVIN,
ARTHUR D. LOCKWOOD,
JOHN W. KIRKPATRICK,

Trustees of Kimball Park.

REPORT OF PLAYGROUND COMMISSION

January 22, 1945.

Several meetings were held during the past year and wish to report that the ball field is now ready to play on. There is some loam to be spread and some grading to be done in the spring.

Last spring a six swing set was set up also a merry-go-round and a teeter board set.

We hope this year to have a skating rink and small building for tools etc.

Respectfully submitted,

WILLIAM RAFFERTY,
THEODORE R. CHASE,
GEORGE D. CURRIER,
EDGAR P. SARGENT, JR.,
HOWARD W. HALL,

Merrimac Playground Commission.

REPORT OF INSPECTOR OF WIRES

January 6, 1945.

*Town of Merrimac, Massachusetts:**To the Selectmen and Citizens of the Town of Merrimac:*

I hereby submit my report for the year 1944.

Assisting Light Dept. Manager.....	6
New Service Inspection.....	9
Resident Inspection.....	20
Entrance Changes.....	6
Factory Inspection.....	3
Motor Inspection.....	3
Roadside Stand.....	1
Outdoor Signs.....	2
Gas Station.....	1
Wiring Found Defective.....	6

One fire was caused by defective wiring.

I wish to thank the Municipal Light Board, Mr. Louis Davis, its Manager, also the Citizens of the Town for their co-operation.

ULYSSES N. CORSON,

Inspector of Wires.

REPORT OF DOG OFFICER

To the Selectmen:

I hereby report that I have caught, confined and disposed of the following dogs:

Males

April 20, 1944.....	\$1.00
April 22, 1944.....	1.00
May 6, 1944.....	4.00
May 17, 1944.....	1.00
May 27, 1944.....	4.00
June 12, 1944.....	4.00
June 13, 1944.....	4.00
June 17, 1944.....	4.00
July 1, 1944.....	4.00

July 5, 1944.....	\$4.00
July 8, 1944.....	1.00
July 11, 1944.....	4.00
July 15, 1944.....	1.00
July 22, 1944.....	4.00
July 22, 1944.....	1.00
July 29, 1944.....	1.00
September 1, 1944.....	4.00
December 5, 1944.....	3.00

Females

April 24, 1944.....	1.00
May 4, 1944.....	4.00
May 8, 1944.....	4.00
May 17, 1944.....	4.00
June 12, 1944.....	4.00
June 21, 1944.....	4.00
June 23, 1944.....	4.00
June 24, 1944.....	4.00
July 1, 1944.....	4.00
July 2, 1944.....	4.00
July 3, 1944.....	4.00
July 12, 1944.....	4.00
August 12, 1944.....	4.00
October 24, 1944.....	4.00
	<hr/>
	\$103.00

I have found homes for six dogs.

Respectfully submitted,

CLIFTON V. BIXBY,
Dog Officer.

REPORT OF TRUSTEES OF MERRIMAC PUBLIC LIBRARY

To the Citizens of the Town of Merrimac:

The Trustees of the Merrimac Public Library present their sixty-eighth annual report for the year ending December 31st, 1944.

The total number of volumes borrowed during the year was 12,552, an increase of 1732 from last year, of which 1487 was non-fiction and 1468 juvenile.

The monthly deliveries were as follows:

	<i>Total</i>	<i>Non-Fiction</i>	<i>Juvenile</i>
January.....	1,225	73	112
February.....	1091	127	115
March.....	1,373	175	145
April.....	1,028	188	127
May.....	851	124	94
June.....	800	106	90
July.....	1,033	95	92
August.....	1,036	76	113
September.....	1,007	128	123
October.....	1,026	138	127
November.....	1,035	134	170
December.....	1,047	123	157
	<hr/> 12,552	<hr/> 1,487	<hr/> 1,468

The fines collected and turned over to the Town Treasurer amounted to \$89.14.

To avoid repetition, the financial report will be included in the Town Accountant's report.

A total of 345 volumes were added to the Library during the year, 298 by purchase and 47 by gifts, from the following: Anonymous, Bernard M. Baruch, Book of the Month Club, Mr. Arthur Chase, Mrs. Hazen M. Emery, Mrs. John B. Judkins, Miss Annie Kelly, Commonwealth of Massachusetts, Mrs. George Walker. The Trustees wish to acknowledge, with deep appreciation, the gift of 168 books left to the Library by the late Mary R. Sawyer a native of this town.

Your Trustees recommend that \$1,000.00 be appropriated for the year 1945.

Respectfully submitted,

ALVIN F. HEATH,
CHESTER E. WHITING,
BARBARA N. ADAMS,
GRACE F. GIBBS,
ETHEL B. WHITING,
ABBIE W. SARGENT,

Trustees of the Public Library.

Report of the Town Accountant

To the Honorable Board of Selectmen:

I hereby present the Annual Report of the Town Accountant in accordance with Chapter 41, Section 60, of the General Laws. I have also presented all such financial matters as may be of general interest.

I express herewith my appreciation of the co-operation and courteous assistance rendered by you and all the other Town Officials in complying with the requirements of our system.

Respectfully submitted,

W. HAROLD WHITING,

Town Accountant.

RECEIPTS—GENERAL

Taxes:

<i>Current Year—</i>		
Poll, Personal, Real Estate	\$58,355.84	
<i>Previous Years—</i>		
Poll, Personal, Real Estate 1943..	15,336.36	
Poll, Personal, Real Estate 1942..	6,314.78	
Poll 1941.....	2.00	
		\$80,008.98
<i>From Commonwealth:</i>		
<i>Special State Taxes—</i>		
Income Tax.....	\$8,769.00	
Corporation Tax.....	6,210.57	
		\$14,979.57
Total from Taxes.....		\$94,988.55
Licenses and Permits:		
Licenses and permits.....	\$164.00	\$164.00
Fines and Forfeits:		
Court Fines.....	\$39.00	\$39.00
Grants and Gifts:		
Mass. State School Fund.....	\$3,096.65	
County Treasurer, Dogs.....	186.69	
		\$3,283.34
Total from Licenses, and Permits, Fines and Forfeits and Grants and Gifts.....		\$3,486.34

Special Assessments:

Moth 1944.....	\$151.11	
Moth 1943.....	6.72	
Moth 1942.....	10.35	
	<hr/>	\$168.18

Privileges:

Excise 1944.....	\$3,829.51	
Excise 1943.....	122.30	
Excise 1942.....	73.54	
	<hr/>	\$4,025.35

Interest:

Taxes 1944.....	\$46.62	
Taxes 1943.....	412.54	
Taxes 1942.....	392.24	
Added Int. Tax Titles.....	438.37	
Demands, Releases, Recordings and costs.....	105.97	
	<hr/>	\$1,395.74

Total from Special Assessments and Priveleges and Interest..... \$5,589.27

TOTAL RECEIPTS FROM GENERAL REVENUE..... \$104,064.16

RECEIPTS—COMMERCIAL REVENUE**General Government:**

Rent of Hall.....	\$516.00	
Rent of Offices.....	668.00	
	<hr/>	\$1,184.00

Protection of Persons and Property:

Sealers Fees.....	\$.50	\$.50
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Board of Health:

Health Nurse Fees.....	\$130.00	
Ins. Animals.....	50.00	
	<hr/>	\$180.00

Highways:

Town Hire Road Machinery.....	\$1,002.93	
Comm. of Mass. Ch. 81—1943...	651.19	
Comm. of Mass. Ch. 90—1944...	497.10	
Comm. of Mass. Ch. 81—1944...	3,142.89	
Comm. of Mass. Ch. 569.....	3,468.35	
Highway Loan Ch. 81.....	4,000.00	
Highway Loan Ch. 90.....	500.00	
	<hr/>	\$13,262.46

Public Library:

Fines.....	\$89.14	
Trust Funds.....	847.50	
	<hr/>	\$936.64

Kimball Park:

Trust Funds.....	\$71.25	\$71.25
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Cemeteries:

Sale of lots.....	\$155.00	
Trust Funds.....	2,187.28	
Care of lots and opening graves...	765.50	
		<hr/>
		\$3,107.78

Charities:*Aid to Dependent Children:*

State of Mass.....	\$647.25	
U. S. Grant.....	448.15	
U. S. Grant Admx.....	49.58	
		<hr/>
		\$1,144.98

Temporary Aid:

State of Mass.....	\$684.47	
Other Cities and Towns.....	696.28	
Individuals.....	573.00	
		<hr/>
		\$1,953.75

Old Age Assistance:

State of Mass.....	\$15,996.36	
Other Cities and Towns.....	71.23	
Individuals.....	3.05	
U. S. Grant.....	19,887.38	
U. S. Grant Admx.....	662.85	
Meal Tax Old Age.....	1,448.19	
		<hr/>
		\$38,069.06

PUBLIC SERVICE ENTERPRISES**Light and Water Department:***Light—*

Consumers' Deposits.....	\$130.00	
Street Lighting.....	4,040.18	
Sale of Light.....	25,612.86	
Sale of Power.....	6,283.67	
Miscellaneous Sales.....	603.44	
		<hr/>
		\$36,670.15

Water—

Meter Rates.....	\$10,553.02	
Miscellaneous Sales.....	781.82	
		<hr/>
		\$11,334.84

Schools:

Transportation of Pupils.....	\$15.00	
Mass. Teachers' Ret. Board.....	117.50	
Tuition.....	29.75	

Vocational.....	\$29.11	
Comm. of Mass. Supt. Schools...	483.34	
		\$674.70
TOTAL FROM COMMERCIAL REVENUE.....		\$108,590.11

NON-REVENUE AND MISCELLANEOUS RECEIPTS

Withholding Tax.....	\$5,024.96	
Aetna Casualty Co. Collectors' Bond	704.51	
Advertising Liquor Licenses.....	25.31	
Rent of Possessions.....	366.20	
Sale of Possessions.....	9,290.00	
Town Clerk, Dogs.....	355.80	
Land Court, Return of Fees.....	13.00	
Liquor Licenses.....	1,100.00	
Comm. of Mass. Div. Standards...	16.00	
Comm. of Mass. War Allowance...	36.00	
C. B. Heath, Inc., Return Premium	160.02	
R. C. Journeay, Return Premium..	23.36	
Library Box Rent, Returned.....	.45	
Comm. of Mass. Return Tax Title Interest.....	80.52	
Tax Titles Sold or Redeemed.....	2,746.99	
		\$19,943.12
TOTAL FROM NON-REVENUE AND MISCELLANEOUS..		\$19,943.12
Total from General Revenue, Commercial Revenue and Non-Revenue.....		\$232,597.39
Cash Balance January 1, 1944.....		53,346.61
		\$285,944.00

EXPENDITURES—GENERAL GOVERNMENT

Legislative:		
Moderator, Salary.....	\$12.00	\$12.00
Selectmen's Department:		
Chairman, Salary.....	\$450.00	
Clerk, Salary.....	125.00	
Other Member, Salary.....	100.00	
Printing, Postage.....	218.53	
Transporation.....	16.49	
Supplies.....	42.00	
		\$952.02
Welfare Department:		
Chairman, Salary.....	\$200.00	

MERRIMAC TOWN REPORT

37

Clerk, Salary	\$200.00	
Other Member, Salary	100.00	
	<hr/>	\$500.00
Treasurer's Department:		
Salary	\$491.68	
Printing, Postage	266.53	
Cert. of Notes	2.00	
Preparing Deeds, Advertising and Recording Petitions and Deeds	305.26	
Supplies, Other Expenses	63.66	
	<hr/>	\$1,129.13
Town Clerk:		
Salary	\$225.00	
Printing, Postage	62.20	
Supplies and Other Expense	38.89	
	<hr/>	\$326.09
Assessors:		
Salaries	\$708.34	
Transfers of Deeds	54.34	
Printing and Postage	41.05	
Supplies, Other Expense	93.84	
	<hr/>	\$897.57
Old Age Bureau:		
Chairman, Salary	\$200.00	
Clerk, Salary	300.00	
Other Member, Salary	100.00	
	<hr/>	\$600.00
Old Age Administration:		
Transportation	\$29.75	
Printing, Postage	26.11	
	<hr/>	\$55.86
Accounting Department:		
Salary	\$1,820.00	
Transportation	5.82	
Supplies	99.21	
	<hr/>	\$1,925.03
Registrars:		
Salaries	\$112.50	\$112.50
Election Officers:		
Salaries	\$296.00	
Meals	83.35	
	<hr/>	\$379.35
Board of Registrars Expense:		
Supplies	\$33.10	
Labor	142.04	
	<hr/>	\$175.14

Bonding Town Officers:

Deputy Collector.....	\$5.00	
Town Clerk.....	5.00	
Light and Water Clerk.....	50.00	
Light and Water Manager.....	5.00	
Deputy Collector.....	5.00	
Treasurer.....	75.00	
Collector.....	112.50	
		<hr/>
		\$257.50

Town Hall Repairs:

Repairs.....	\$35.43	\$35.43
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Repairs in or on Town Hall:

Repairs.....	\$128.38	\$128.38
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Town Hall Maintenance:

Janitors Salary.....	\$240.00	
Janitors Openings of Hall.....	238.00	
Telephone.....	97.34	
Fuel.....	614.65	
Light.....	34.27	
Janitors Supplies.....	33.55	
Signs, Other Supplies.	30.65	
		<hr/>
		\$1,288.46

Tax Collector's Department:

Salary 1940.....	\$.78	
Salary 1941.....	.52	
Salary 1942.....	74.39	
Salary 1943.....	162.26	
Salary 1944.....	599.44	
Printing, Postage.....	203.57	
Transportation.....	17.60	
Fees.....	2.75	
Supplies.....	145.89	
		<hr/>
		\$1,207.20

Vital Statistics:

Fees.....	\$74.50	\$74.50
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TOTAL FOR GENERAL GOVERNMENT.....	\$10,056.16
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PROTECTION OF PERSONS AND PROPERTY**Police:**

Salary of Chief.....	\$1,916.00	
Salary of Night Patrol.....	1,674.00	
Special Police.....	281.10	
Telephone.....	83.64	
Transportation.....	180.79	
Other Expense.....	139.45	
		<hr/>
		\$4,274.98

MERRIMAC TOWN REPORT

39

Fire Engineers:

Salary, Chief.....	\$150.00	
Salary, Clerk.....	125.00	
Salary, Other Member.....	100.00	
		<hr/>
		\$375.00

Fire Department:

Stewards.....	\$110.00	
Truck Mechanic.....	25.00	
Supt. of Alarms.....	100.00	
Call Men.....	1,800.00	
Telephone.....	111.99	
Motor Expense.....	187.72	
Special Labor.....	18.60	
Equipment and Supplies.....	906.35	
Fuel.....	205.03	
		<hr/>
		\$3,464.69

Moth Department:

Salary of Supt.....	\$443.00	
Labor.....	455.50	
Horse Hire.....	96.00	
Other Expense.....	30.25	
		<hr/>
		\$1,024.75

Inspector of Wiring:

Salary of Inspector.....	\$90.00	
Expenses.....	5.00	
		<hr/>
		\$95.00

Dog Officer:

Fees.....	\$103.00	\$103.00
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Tree Warden:

Salary of Warden.....	\$192.00	
Labor.....	154.20	
Equipment.....	5.00	
Trimming Trees.....	175.00	
		<hr/>
		\$526.20

Forest Fire Warden:

Labor.....	\$55.00	
Other Expense.....	47.14	
Equipment.....	47.86	
		<hr/>
		\$150.00

Town Forest:

Salary of Supt.....	\$76.80	
Labor.....	252.30	
Equipment.....	5.50	
		<hr/>
		\$334.60

TOTAL FOR PROTECTION OF PERSONS AND PROPERTY. . . \$10,348.22

HEALTH AND SANITATION

Essex County T. B. Hospital:*Tuberculosis:*

Board and Care and Maintenance Assessment.....	\$1,032.78	\$1,032.78
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Inspector of Milk:

Salary.....	\$20.00	\$20.00
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Inspector of Slaughtering:

Salary.....	\$20.00	\$20.00
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Inspector of Animals:

Salary.....	\$100.00	\$100.00
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Sealer of Weights and Measures:

Salary.....	\$100.00	\$100.00
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Board of Health:

Care of Patients at Sanatorium...	\$9.00	
Care of Dump.....	156.00	
Burial of Cats and Dogs.....	17.00	
Supplies.....	61.09	
		\$243.09

Health Nurse:

Salary.....	\$960.00	
Transportation.....	273.50	
		\$1,233.50

TOTAL FOR HEALTH AND SANITATION.....	\$2,749.37
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HIGHWAYS

Highway and Chapter 81:

Salary of Supt.....	\$1,016.30	
Laborers.....	2,904.15	
Trucks and Loader.....	558.70	
Road Materials.....	3,069.04	
Town Truck.....	610.42	
Town Tractor and Rd. Mach....	224.28	
Paint.....	2.20	
Roller.....	109.00	
		\$8,494.09

Road Machinery:

Tools and Supplies.....	\$28.76	
Gas and Oil.....	375.88	
Tractor.....	100.00	
Repairs, Parts and Blades, Trucks and Tractors.....	561.23	
		\$1,065.87

MERRIMAC TOWN REPORT

41

Snow and Washouts:

Salary of Supt.....	\$219.10	
Truck Driver.....	197.40	
Laborers.....	1,095.15	
Sharpening Tools.....	23.50	
Telephone.....	4.94	
Horse Hire.....	202.70	
Fuel.....	29.39	
Plow.....	627.75	
Trucks.....	140.25	
Materials and Supplies.....	78.85	
		<hr/>
		\$2,619.03

Sidewalks, Railings and Bridges:

Salary of Supt.....	\$22.40	
Laborers.....	46.80	
Town Truck.....	9.75	
Materials.....	3.43	
		<hr/>
		\$82.38

Highway Thickly Settled:

Telephone.....	\$29.35	
Salary Supt.....	2.80	
Laborers.....	34.20	
Fuel.....	36.18	
Transportation.....	2.16	
Tools.....	17.88	
Salt and Materials.....	168.71	
		<hr/>
		\$291.28

Rocks Bridge:

Assessment.....	\$499.27	\$499.27
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Street Lighting:

Bill for Lights.....	\$4,040.18	\$4,040.18
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Oiling Lake Attitash Roads:

Materials.....	\$137.07	
Labor.....	101.70	
Truck and Tractor.....	42.75	
		<hr/>
		\$281.52

Highway Ch. 90:

Salary, Supt.....	\$55.30	
Laborers.....	220.80	
Truck Hire.....	182.65	
Town Truck.....	78.00	
Road Materials.....	963.25	
		<hr/>
		\$1,500.00

TOTAL FOR HIGHWAYS.....		<hr/>	\$18,873.62
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CHARITIES

Old Age Assistance:

Cash Payments	\$15,055.82	
Other Cities and Towns	45.91	
Medical Aid	494.09	
	<hr/>	\$15,595.82

Aid to Dependent Children U. S. Grant:

Cash Payments	\$401.62	
Medical Aid	41.00	
	<hr/>	\$442.62

ADC Admx U. S.:

Postage	\$.73	\$.73
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Public Welfare:

Clothing	\$25.85	
Rent	552.00	
Groceries, Provisions	1,413.64	
Fuel	297.67	
Board and Care	413.00	
Cash Payments	204.00	
Amesbury Hospital	152.95	
Haverhill Hospitals	67.50	
State Institution	549.00	
Medical Aid	353.29	
Other Payments	57.41	
	<hr/>	\$4,086.31

Old Age U. S. Grant:

Cash Payments	\$25,227.92	
Other Cities, Towns	861.34	
Medical Aid	951.02	
Burials	400.00	
	<hr/>	\$27,440.28

Soldiers' Relief:

Cash Payments	\$588.00	
Fuel	7.50	
Groceries and Provisions	202.01	
Rent	111.50	
Medical Aid	43.00	
	<hr/>	\$952.01

Mothers' Aid:

Cash Payments	\$1,392.59	
Medical Aid	165.85	
	<hr/>	\$1,558.44

TOTAL FOR CHARITIES	\$50,076.21
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MERRIMAC TOWN REPORT

43

SCHOOL AND LIBRARY

School Committee:

Chairman, Salary.....	\$50.00	
Clerk, Salary.....	75.00	
Other Member, Salary.....	50.00	
		<hr/>
		\$175.00

School Department:

Total expended in 1944 itemized in detail in School report classi- fied as per State requirements..	\$35,284.11	\$35,284.11
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Public Library:

Librarian.....	\$500.00	
Care of Grounds.....	150.40	
Supplies.....	13.30	
Postage.....	2.34	
Binding.....	34.42	
Fuel and Light.....	373.76	
Books and Periodicals.....	511.23	
		<hr/>
		\$1,585.45

TOTAL FOR SCHOOLS AND LIBRARY..... \$37,044.56

RECREATION AND UNCLASSIFIED

Repairs of Tax Title Property:

Repairs.....	\$30.05	\$30.05
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Rationing Board:

Light.....	\$6.60	
Repair Typewriters.....	12.50	
Postage.....	1.80	
Telephone.....	65.86	
Supplies.....	37.94	
		<hr/>
		\$124.70

Civilian Defense:

Telephone.....	\$66.34	
Fuel.....	64.30	
Gasoline.....	5.55	
Work on Trailer.....	20.00	
Janitors' Service.....	40.00	
Misc. Expense.....	.63	
		<hr/>
		\$196.82

Insurance:

Blanket.....	\$528.00	
Workmans' Comp.....	476.95	
Plate Glass.....	20.10	
Boilers.....	396.20	

MERRIMAC TOWN REPORT

Fire	\$243.75	
Highway Machinery	136.35	
Fire Equipment	36.24	
Tax Title	52.36	
Treas. and Coll.	207.91	
	<hr/>	\$2,097.86

Interest:

Tax Titles	\$65.63	
Highway Loans	23.72	
War Bonds	34.38	
	<hr/>	\$123.73

Memorial Day:

Band	\$115.00	
Markers	25.64	
Truck Hire	9.36	
	<hr/>	\$150.00

Lighting Town Buildings:

Bill to Town	\$399.34	\$399.34
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Water in Town Buildings:

Bill to Town	\$256.35	\$256.35
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Printing Town Reports:

Bill for Printing	\$335.00	\$335.00
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Playground Commission:

Gravel	\$5.25	
Cement	32.25	
Watchman	15.00	
Labor on Swings	5.00	
Mixer and Truck	22.15	
Marker	2.25	
Grader	200.00	
Supplies	9.75	
Mowing	15.00	
	<hr/>	\$306.65

Kimball Park:

Labor	\$70.00	
Sh. Tools	1.25	
	<hr/>	\$71.25

TOTAL FOR RECREATION AND UNCLASSIFIED		\$4,091.75
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MERRIMAC TOWN REPORT

45

ENTERPRISES AND CEMETERIES

Public Service Enterprises:

Light.....	\$34,796.46	
Consumers' Deposits.....	156.35	
Water.....	9,465.85	
	<hr/>	\$44,418.66

Cemeteries:

Superintendent.....	\$1,470.00	
Labor.....	742.24	
Other Expenses.....	96.60	
	<hr/>	\$2,308.84

Improvement and Embellishment of Cemeteries:

Superintendent.....	\$90.00	
Labor.....	14.40	
Plants.....	54.60	
	<hr/>	\$159.00

TOTAL FOR ENTERPRISES AND CEMETERIES..... \$46,886.50

OTHER PAYMENTS

Taken from Tailings.....	\$15.00	
Real 1942 Reimbursements.....	80.18	
Real 1943 Reimbursements.....	4.50	
Poll 1944 Reimbursement.....	2.00	
Real 1944 Reimbursement.....	49.26	
Excise 1943 Reimbursement.....	1.27	
Excise 1944 Reimbursement.....	14.56	
Purchase of War Bonds.....	10,000.00	
Dog Fees Paid County.....	355.80	
Home Owners Loan Refund.....	3.79	
Reserved for Payment Tax Title Loan	7,701.15	
Withholding Tax.....	5,002.16	
Highway Loan Ch. 81, 1943.....	4,000.00	
State Taxes.....	4,406.94	
County Taxes.....	3,302.03	
Trust Funds in Transit Library....	262.50	
Trust Funds in Transit Cemetery...	1,653.00	
	<hr/>	
TOTAL OTHER PAYMENTS...		\$36,854.14

TOTAL REVENUE AND NON-REVENUE AND OTHER PAYMENTS.....	\$216,980.53
CASH BALANCE, DECEMBER 31, 1944.....	68,963.47
	<hr/>
	\$285,944.00

TABLE OF ACCOUNTS

	Appropriations	Balance	Transfers in	Transfers Out	Refunds and Receipts	Total	Payments	Balance
Moderator.....	\$12.00					\$12.00	\$12.00	
Selectmen Salaries.....	675.00					675.00	675.00	
Selectmen Expenses.....	400.00					400.00	277.02	\$122.98
Public Welfare Salaries.....	500.00					500.00	500.00	
Town Accountant Salary.....	1,820.00					1,820.00	1,820.00	
Town Accountant Expenses.....	125.00					125.00	105.03	19.97
Treasurer Salary.....	500.00					500.00	491.68	8.32
Treasurer Expenses.....	800.00					800.00	637.45	162.55
Tax Collector Salary.....	800.00					800.00	643.06	156.94
Tax Collector Expenses.....	900.00					900.00	369.81	530.19
Assessors Salary.....	720.00					720.00	708.34	11.66
Assessors Expenses.....	200.00					200.00	189.23	10.77
Town Clerk Salary.....	225.00					225.00	225.00	
Town Clerk Expenses.....	100.00		\$1.09			101.09	101.09	
Registrars of Voters.....	112.50					112.50	112.50	
Town Hall Janitor Salary.....	240.00					240.00	240.00	
Town Hall Maintenance.....	1,200.00					1,200.00	1,048.46	151.54
Town Hall Repairs.....	100.00					100.00	35.43	64.57
Bonding Town Officers.....	315.00					315.00	207.50	57.50
Election Officers.....	416.00					416.00	379.35	36.65
Police.....	4,300.00					4,300.00	4,274.98	25.02
Fire Engineers.....	375.00					375.00	375.00	
Fire Department.....	3,500.00					3,500.00	3,464.69	35.31
Sealer W. & Measures Salary.....	100.00					100.00	100.00	

TABLE OF ACCOUNTS—(Continued)

	Appropriations	Balance	Transfers in	Transfers Out	Refunds and Receipts	Total	Payments	Balance
Sealer W. & Measures Expenses.	\$15.00					\$15.00		\$15.00
Inspector of Wiring.....	90.00					90.00	\$90.00	
Inspector of Wiring Expenses...	5.00					5.00	5.00	
Dog Officer (to cover Fees).....	100.00		\$3.00			103.00	103.00	
Moth Department.....	1,025.00					1,025.00	1,024.75	.25
Tree Warden.....	500.00		27.60			527.60	526.20	1.40
Town Forest.....	400.00					400.00	334.60	65.40
Forest Fire Warden.....	150.00					150.00	150.00	
Board of Health.....	1,250.00					1,250.00	243.09	1,006.91
Pub. Health Nurse and Expense.	1,200.00		33.50			1,233.50	1,233.50	
Inspector of Animals Salary.....	100.00					100.00	100.00	
Inspector of Slaughtering Salary.	20.00					20.00	20.00	
Inspector of Milk Salary.....	20.00					20.00	20.00	
Essex County T. B. Hospital.....	1,032.78					1,032.78	1,032.78	
Highway and Chapter 81.....	4,800.00				\$4,000.00	8,800.00	8,494.09	305.91
Snow and Washouts.....	3,000.00					3,000.00	2,619.03	380.97
Sidewalks, Railings and Bridges.	100.00					100.00	82.38	17.62
Rocks Bridge.....	1,175.00					1,175.00	499.27	675.73
Street Lights.....	4,040.18					4,040.18	4,040.18	
State Aid.....	120.00					120.00		120.00
Public Welfare.....	7,500.00			\$1,000.00		6,500.00	4,086.31	2,413.69
Soldiers Relief.....	3,600.00					3,600.00	952.01	2,647.99
Aid to Dependent Children.....	2,000.00					2,000.00	1,558.44	441.56
Old Age Assistance.....	25,000.00					25,000.00	15,595.82	9,404.18

TABLE OF ACCOUNTS—(Concluded)

	Appropriations	Balance	Transfers in	Transfers Out	Refunds and Receipts	Total	Payments	Balance
School Committee Salary.....	\$175.00					\$175.00	\$175.00	
School Department.....	34,000.00		\$1,000.00		\$304.19	35,304.19	35,284.11	\$20.08
Public Library.....	1,000.00				585.45	1,585.45	1,585.45	
Memorial Day.....	150.00					150.00	150.00	
Vocational Aid.....	300.00					300.00		300.00
Lighting Town Building.....	399.34					399.34	399.34	
Insurance.....	2,300.00			\$342.65		2,300.00	2,097.86	202.14
Reserve Fund.....	500.00					157.35		157.35
Interest.....	500.00					500.00	123.73	376.27
Cemeteries.....	1,700.00		74.76		534.28	2,308.84	2,308.84	
Vital Statistics.....	90.00					90.00	74.50	15.50
Water in Town Buildings.....	256.35					256.35	256.35	
Printing Town Reports.....	335.00					335.00	335.00	
Playground.....	400.00					400.00	306.65	93.35
Tax Title Repairs.....	300.00					300.00	30.05	269.95
Oiling, Meadow Ave., Fern and Merrimac.....	300.00					300.00	281.52	18.48
Highway Thickly Settled.....	500.00					500.00	291.28	208.72
Board of Registrars Expense....	250.00					250.00	175.14	74.86
Local Rationing Bd. Expenses...	200.00					200.00	124.70	75.30
Legal Suits.....	100.00					100.00		100.00
Chapter 90 Roads.....	1,000.00				500.00	1,500.00	1,500.00	
Town Hall Repairs, In and On...	300.00					300.00	128.38	171.62
	\$120,734.15		\$1,139.75	\$1,342.65	\$5,923.92	\$126,455.17	\$105,480.97	\$20,974.20

OTHER PAYMENTS NOT APPROPRIATED

	Balance Dec. 31, 1943	Transfers In	Transfers Out	Refunds and Receipts	Total	Payments	Balance
Old Age Admx. U. S. Grant.....	\$554.42			\$662.85	\$1,217.27	\$655.86	\$561.41
Tax Collector 1943.....	225.53				225.53	162.26	63.27
Tax Collector 1942.....	30.77				30.77	30.77	
Tax Collector 1941.....	.52				.52	.52	
Tax Collector 1940.....	.78				.78	.78	
Maintenance of Road Machinery.....		\$1,200.00			1,200.00	1,065.87	134.13
ADC U.S. Grant.....	51.68			448.15	499.83	442.62	57.21
ADC ADMX U. S. Grant.....	140.37			49.58	189.95	.73	189.22
Old Age U. S. Grant.....	8,098.33			19,887.38	27,985.71	27,440.28	545.43
Civilian Defense.....	1,036.66				1,036.66	196.82	839.84
Kimball Park.....				71.25	71.25	71.25	
Light Maintenance.....	4,654.57		\$4,439.52	36,540.15	36,755.20	34,796.46	1,958.74
Consumers' Deposits.....	790.00			130.00	920.00	156.35	763.65
Water Maintenance.....	5,254.93			11,334.84	16,589.77	9,465.85	7,123.92
Imp. and Emb. Cemeteries.....		161.00			161.00	159.00	2.00
Real 1942.....	80.18				80.18	80.18	

MERRIMAC TOWN REPORT

OTHER PAYMENTS NOT APPROPRIATED—(Concluded)

	Balance Dec. 31, 1943	Transfers In	Transfers Out	Refunds and Receipts	Total	Payments	Balance
Real 1943.....	\$4.50				\$4.50	\$4.50	
Poll 1944.....	2.00				2.00	2.00	
Real 1944.....	49.26				49.26	49.26	
Excise 1943.....	1.27				1.27	1.27	
Excise 1944.....	14.56				14.56	14.56	
Purchase of War Bonds.....		\$10,000.00			10,000.00	10,000.00	
Dog Fees Paid County.....				\$355.80	355.80	355.80	
Home Owners Loan Refund.....	3.79				3.79	3.79	
Reserved for Payment Tax Title Loans	7,701.15				7,701.15	7,701.15	
Withholding Tax.....	5,002.16				5,002.16	5,002.16	
Highway Ch. 81, Loan 1943.....	4,000.00				4,000.00	4,000.00	
State Taxes.....	4,406.94				4,406.94	4,406.94	
County Taxes.....	3,302.03				3,302.03	3,302.03	
Trust Funds in Transit.....	1,915.50				1,915.50	1,915.50	
Taken from Tailings.....	15.00				15.00	15.00	
	\$168,071.05	\$12,500.75	\$5,782.17	\$75,403.92	\$250,193.55	\$216,980.53	\$33,213.02

RECAPITULATION

Appropriations.....	\$120,734.15		
Accounts Balances.....	47,336.90		
	<u>\$168,071.05</u>		
Transferred to Accounts:			
To Town Clerk Expense.....	\$1.09	From Reserve Fund	
To Dog Officer.....	3.00	From Reserve Fund	
To Tree Warden.....	27.60	From Reserve Fund	
To Health Nurse.....	33.50	From Reserve Fund	
To School Dept.....	1,000.00	From Welfare	
To Cemetery.....	74.56	From Reserve Fund	
To Purchase of War Bonds.....	10,000.00	From Surplus Revenue	
To Imp. and Emb. Cemetery.....	161.00	From Sale of Lots	
To Maint. of Road Machinery.....	200.00	From Reserve Fund	
To Maint. of Road Machinery.....	1,000.00	From Road Machinery	
	<u>\$180,571.80</u>		
Transferred from Accounts:			
From Reserve Fund.....	\$339.75	To Accounts Above	
From Reserve Fund.....	2.90	To Ch. 90, State Reimbursement	
From Welfare.....	1,000.00	To School Department	
From Light Maintenance.....	4,439.52	To Revenue	
	<u>\$5,782.17</u>		
Refunds and Receipts.....	\$174,789.63		
	<u>75,403.92</u>		
Payments.....	\$250,193.55		
	<u>216,980.53</u>		
Balances December 31, 1944.....	\$33,213.02		

MERRIMAC TOWN REPORT

FINAL BALANCE, DECEMBER 31, 1944

ASSETS		LIABILITIES	
Cash Balance.....	\$68,963.47	Overlay 1944.....	\$888.31
Cash Light Depreciation Fund.....	30,280.18	Excise Revenue.....	40.98
		Moth Revenue.....	23.42
Poll Tax 1942.....	4.00	Departmental Revenue.....	1,038.04
Poll Tax 1943.....	4.00	Tax Title Revenue.....	14,063.95
Personal Tax 1943.....	77.85	Excess and Deficiency.....	69,669.86
Real Estate Tax 1943.....	2,972.56	Light Revenue.....	676.67
Poll Tax 1944.....	16.00	Water Revenue.....	688.33
Personal Tax 1944.....	674.67	Sale of Lots 1944.....	155.00
Real Estate Tax 1944.....	12,594.78	Consumers Deposits.....	763.65
		Overlay Surplus.....	92.94
Moth 1943.....	1.30	Withholding Tax.....	397.40
Moth 1944.....	22.12	Highway Loans Ch. 81 and 90 State Reimb...	4,500.00
		Collector 1943.....	63.27
Excise 1944.....	40.98	Collector 1944.....	156.94
		Highway Ch. 498 Acts 1938.....	.43
Overlay 1936.....	50.01	Main St. Ch. 90.....	163.86
Overlay 1937.....	125.00	Road Machinery.....	1,450.80
Overlay 1938.....	150.00	ADC U. S. Grant.....	57.21
Overlay 1939.....	75.00	ADC Admx U. S. Grant.....	189.22
Overlay 1940.....	115.00	Old Age Admx U. S. Grant.....	561.41
Overlay 1941.....	182.18	Old Age U. S. Grant.....	545.43
Overlay 1942.....	376.95	Civilian Defense.....	839.84
Overlay 1943.....	780.85	Light Maintenance.....	1,958.74

Public Welfare Accounts Rec.....	\$1,038.04	Light Depreciation.....	\$30,280.18
Tax Titles.....	10,905.28	Water Maintenance.....	7,123.92
Tax Title Possessions.....	3,158.67	Excise 1940.....	2.00
Advance Town Office.....	10.00	Poll 1941.....	2.00
Advance Light and Water Office.....	125.00		
Light Acc. Rec. Light.....	279.75		
Light Acc. Rec. Miscellaneous.....	396.92		
Water Acc. Rec. Rates.....	631.42		
Water Acc. Rec. Miscellaneous.....	56.91		
New England Timber Salvage Co.....	1,427.80		
State Aid to Highway Ch. 81, Reimb.....	857.11		
	<u>\$136,393.80</u>		<u>\$136,393.80</u>
TRUST FUNDS			
Cash in Custody of Town Treasurer.....	\$71,905.03	Post War Rehabilitation Fund.....	\$10,000.00
		Library Funds.....	2,081.52
		Thos. H. Hoyt Funds.....	22,845.30
		Kimball Park Funds.....	3,061.43
		Cemetery Perpetual Care Funds.....	33,916.78
	<u>\$71,905.03</u>		<u>\$71,905.03</u>

CEMETERY PERPETUAL CARE FUNDS

	Original Amount	Dec. 31, 1943 Balance	Interest	With- drawals	Balance Dec. 31, 1944
M. E. Sargent Fund.....	\$100.00	\$112.81	\$2.25	\$3.00	\$112.06
Eliza M. Sawyer—Thos. Sawyer Lot.....	114.00	115.08	2.31	2.50	114.89
Emily A. Goodwin—Patten Sargent lot.....	250.00	306.45	6.15	3.00	309.60
John L. and Sophia Merrill.....	200.00	220.81	4.43	8.75	216.49
Moses Goodrich.....	100.00	102.87	2.05	2.00	102.92
M. A. Paine—Henry Sargent lot.....	50.00	51.00	1.02	1.00	51.02
J. E. Prescott—added \$50.00 in 1944.....	200.00	205.37	4.37	5.00	254.74
Rhoda S. Poore—Daniel Poore lot.....	400.00	406.21	8.16	5.50	408.87
Rhoda S. Poore—Frederick Sargent lot.....	200.00	274.55	5.51	12.00	268.06
Otis W. Little.....	200.00	256.56	5.15	5.00	256.71
Susan G. Sargent—Westerly half J. B. Sargent lot.....	75.00	80.72	1.61	3.00	79.33
Henrietta B. Sargent—Wm. P. Colby lot.....	250.00	358.82	7.20	8.50	357.52
Caroline S. Noyes—Somerby Noyes lot.....	100.00	102.31	2.05	2.00	102.36
Adeline Whittier.....	100.00	101.26	2.03	1.00	102.29
J. Warren Sargent.....	100.00	102.29	2.05	1.50	102.84
Ruth Rowell—Jacob Rowell and Chas. Dow lot.....	200.00	291.66	5.85	8.50	289.01
Sarah Pattee—Asa Ford and Sarah Pattee lot.....	175.00	186.57	3.74	8.50	181.81
Sarah Pattee—Wm. Gunnison lot.....	125.00	126.21	2.53	2.00	126.74
I. B. Little.....	337.87	349.81	7.02	8.00	348.83
John Bancroft.....	50.00	51.59	1.03	1.00	51.62
Capt. Aaron Bancroft.....	50.00	51.65	1.03	1.00	51.68
Thomas D. Nelson.....	150.00	151.14	3.03	1.50	152.67
Mabel Shepardson—Isaac Jones lot.....	100.00	102.57	2.05	2.00	102.62
Henry E. Crosby.....	50.00	125.02	2.51	2.53	125.00
A. Linda Little.....	150.00	168.82	3.38	6.50	165.70
Etta H. Colby.....	100.00	102.66	2.05	2.00	102.71
Mrs. Gilman Hoyt.....	100.00	104.41	2.09	2.50	104.00

CEMETERY PERPETUAL CARE FUNDS—(Continued)

	Original Amount	Dec. 31, 1943 Balance	Interest	With- drawals	Balance Dec.31, 1944
Phineas Chase.....	\$100.00	\$102.07	\$2.05	\$2.00	\$102.12
Charles A. Bridges.....	100.00	102.25	2.05	2.00	102.30
Louis Clement—John S. Clement lot.....	100.00	125.43	2.51	2.50	125.44
Carrie C. Noyes.....	150.00	155.08	3.11	3.00	155.19
W. O. Smiley—Wm. and Francis Smiley.....	100.00	100.00	2.01		102.01
Hattie and Carrie Baxter.....	100.00	101.81	2.03	1.00	102.84
Parmelia C. Trefethen—Ephraim Trefethen lot.....	100.00	119.23	2.39	3.00	118.62
Ide E. Stevens.....	125.00	125.43	2.51		127.94
Mary A. Chase—Wm. and Mary A. Chase.....	100.00	100.34	2.01		102.35
Stuart, Chase and Sargent—added \$100.00 in 1944.....	150.00	151.46	3.36	2.50	252.32
Chas. A. Noyes—Chas. A. Noyes lot.....	75.00	76.50	1.53	1.50	76.53
Mason W. B. Downing—John Sargent and Ichabod Nichols lot.....	125.00	126.29	2.53	1.50	127.32
Wm. Gilday.....	200.00	201.04	4.04	2.50	202.58
Moses Stevens.....	100.00	101.15	2.03	1.00	102.18
Elizabeth M. Cooper—Jos. Cooper lot.....	100.00	102.34	2.05	2.00	102.39
Amos Weed.....	100.00	104.15	2.09	3.00	103.24
E. Fannie Bradley—Daniel Bradley.....	100.00	111.70	2.23	1.00	112.93
Porter Sargent.....	150.00	151.17	3.03	1.00	153.20
Addie F. Sawyer—Chas. Sawyer lot.....	100.00	102.80	2.05	2.00	102.85
Melville S. Gibbs.....	50.00	101.00	2.03	1.00	102.03
Arthur C. Sargent.....	100.00	105.52	2.11	3.00	104.63
Heirs of A. R. Kimball.....	100.00	102.01	2.05	2.00	102.06
Geo. E. Ricker—Capt. J. W. Sargent.....	100.00	102.01	2.05	2.00	102.06
Alfred G. Wells—R. K. Nichols, Patriquin and Wells.....	200.00	208.81	4.18	4.00	208.99
Stephen A. Parsons.....	200.00	233.98	4.69	3.00	235.67
Alfred H. Colby—A. M. Colby lot—added \$100.00 in 1944.....	100.00	102.44	2.05	2.00	202.49
Geo. S. Sargent.....	100.00	102.43	2.05	2.00	102.48

CEMETERY PERPETUAL CARE FUNDS—(Continued)

	Original Amount	Dec. 31, 1943 Balance	Interest	With- drawals	Balance Dec. 31, 1944
Frank Ward.....	\$200.00	\$230.25	\$4.62	\$3.50	\$231.37
R. S. Sargent and D. A. Moulton—added \$150.00 in 1944.....	100.00	101.45	2.70	2.00	252.15
Samuel C. Pease.....	150.00	150.60	3.02		153.62
Agnes F. Judkins—Geo. W. and Olive O. Judkins lot.....	150.00	156.16	3.13	3.50	155.79
Willard D. Sargent—Edward P. Sargent.....	200.00	257.22	5.16	4.00	258.38
Everett Carlton—Richard Stoyale lot.....	100.00	100.54	2.01	1.50	101.05
A. E. Porter—S. L. Porter and Mary Emery.....	150.00	165.33	3.31	5.00	163.64
Donald MacDiarmid.....	150.00	173.36	3.48	3.00	173.84
Wm. H. Young.....	100.00	102.92	2.05	2.00	102.97
Mary A. Hoyt—Thos. Hoyt lot.....	200.00	211.66	4.24	3.00	212.90
Willard D. Sargent—Capt. Moses Sargent.....	100.00	101.90	2.03	1.50	102.43
Willard D. Sargent—Nicholas Sargent.....	100.00	102.17	2.05	2.00	102.22
Lilla P. Larraway—H. W. Larraway lot.....	100.00	102.77	2.05	2.00	102.82
Warren E. Wallace.....	100.00	125.96	2.52	3.00	125.48
Justin Clement.....	75.00	85.40	1.71	3.00	84.11
Emma P. Emerson—Alfred Chase lot.....	100.00	102.39	2.05	2.00	102.44
John W. Foster.....	150.00	156.46	3.14	4.00	155.60
John H. Cleary.....	100.00	101.38	2.03	1.50	101.91
M. A. Gassett.....	100.00	103.27	2.07	2.50	102.84
J. W. Johnson.....	100.00	102.70	2.05	2.00	102.75
Wm. Greeley.....	100.00	100.42	2.01		102.43
Moses S. Brown—Chas. E. Hoyt lot.....	100.00	102.02	2.05	2.00	102.07
John B. Judkins.....	350.00	519.21	10.43	10.00	519.64
Henry C. Fox.....	100.00	100.91	2.01		102.92
Geo. G. Larkin—Little, Larkin and Oliver Larkin lot.....	300.00	308.53	6.19	5.00	309.72
Addie Haley.....	100.00	102.94	2.05	2.00	102.99
Jacob F. Crosby.....	100.00	102.35	2.05	2.00	102.40

CEMETERY PERPETUAL CARE FUNDS—(Continued)

	Original Amount	Dec. 31, 1943 Balance	Interest	With- drawals	Balance Dec. 31, 1944
Willis H. Scott.....	\$75.00	\$79.02	\$1.58	\$2.50	\$78.10
Herbert F. Chase.....	100.00	100.53	2.01		102.54
Joseph H. Leavitt—Samuel Leavitt lot.....	100.00	104.35	2.09	3.00	103.44
Wm. Betts.....	150.00	159.19	3.19	3.00	159.38
Horace J. Batchelder.....	200.00	200.04	4.02	4.00	200.06
James D. Pike.....	100.00	100.10	2.01		102.11
Gustavus D. Veal—G. D. Veal and Geo. Grant lot.....	100.00	102.14	2.05	2.00	102.19
Edward G. Sherman.....	100.00	102.47	2.05	2.00	102.52
Chas. E. Rowell.....	150.00	150.05	3.01		153.06
Erastus Sargent.....	100.00	102.18	2.05	2.00	102.23
Mary E. Robinson.....	150.00	163.74	3.28	3.50	163.52
Chas. A. Wallace and Helen Chamberlain.....	100.00	102.07	2.05	2.00	102.12
Frank C. Williams.....	100.00	100.83	2.01		102.84
Melville A. Cunningham.....	100.00	101.54	2.03	1.00	102.57
Daniel M. Means.....	100.00	102.02	2.05	2.00	102.07
Conrad Kippenberger.....	50.00	51.22	1.02	1.00	51.24
Judson S. Jewett.....	100.00	101.74	2.03	1.50	102.27
Herbert C. Oak.....	150.00	154.00	3.09	3.00	154.09
Walter L. Chaloner.....	200.00	203.71	4.08	3.00	204.79
Benjamin Rowell.....	50.00	71.47	1.43	2.00	70.90
Moses Sawyer.....	50.00	64.43	1.29	2.00	63.72
Chas. S. Lockwood.....	100.00	102.73	2.05	2.00	102.78
Fred B. Porter.....	100.00	101.60	2.03	1.50	102.13
Rufus H. Bennett.....	100.00	110.53	2.21	1.00	111.74
Thos. H. Hoyt.....	150.00	151.14	3.03		154.17
N. L. and Ella S. Howe.....	100.00	102.73	2.05	2.50	102.28
Edmund Ricker.....	100.00	102.19	2.05	2.00	102.24

CEMETERY PERPETUAL CARE FUNDS—(Continued)

	Original Amount	Dec. 31, 1943 Balance	Interest	With- drawals	Balance Dec. 31, 1944
Toppan Sargent and Franklin Mason.....	\$100.00	\$100.10	\$2.01		\$102.11
Austin Sawyer.....	100.00	101.62	2.03	\$1.50	102.15
Geo. H. Tilton.....	100.00	106.32	2.13	3.00	105.45
Moses C. Flanders.....	50.00	54.17	1.08	1.00	54.25
Edward F. Goodwin and Thos. Goodwin.....	150.00	153.95	3.08	3.00	154.03
Fred W. Cate.....	100.00	102.22	2.05	2.00	102.27
Mary A. Noyes.....	100.00	108.41	2.17	3.00	107.58
Clara Kendall.....	200.00	217.97	4.37	3.00	219.34
Daniel W. Gould.....	100.00	102.06	2.05	2.00	102.11
David Tewksbury and Thos. Merrill.....	150.00	153.30	3.07	3.00	153.37
Stephen Nichols.....	100.00	102.93	2.05	2.00	102.98
Betsy A. Veal.....	100.00	102.87	2.05	2.00	102.92
Frank Hargraves.....	100.00	102.31	2.05	2.00	102.36
John Logan.....	100.00	102.38	2.05	2.00	102.43
Charles Colman.....	100.00	102.70	2.05	2.00	102.75
Julia Whaland.....	150.00	175.89	3.16	3.00	158.05
Norman S. Cole.....	100.00	102.02	2.05	2.50	101.57
Mary Ordway.....	100.00	102.06	2.05	2.00	102.11
John T. Lovett.....	150.00	203.44	3.83	3.00	204.27
Wm. H. Franklin.....	100.00	102.41	2.05	2.00	102.46
Helen G. Linden.....	100.00	102.46	2.05	3.00	101.51
Clifton B. Heath.....	150.00	150.71	3.02	3.00	150.73
Mary E. Sargent—Orlando Sargent.....	100.00	102.41	2.05	1.50	102.96
John K. Sargent.....	100.00	115.52	2.31	2.00	115.83
Mary H. Sargent—Hayden Sargent.....	100.00	102.69	2.05	2.00	102.74
Roswell J. Eaton.....	100.00	102.93	2.05	2.00	102.98
John E. Currier—Joshua Currier.....	150.00	155.37	3.11	3.00	155.48

CEMETERY PERPETUAL CARE FUNDS—(Continued)

MERRIMAC TOWN REPORT

59

	Original Amount	Dec. 31, 1943 Balance	Interest	With- drawals	Balance Deh. 31, 1944
John E. Currier.....	\$125.00	\$125.97	\$2.52	\$2.50	\$125.99
Single Graves.....	90.00	150.25	3.01	1.75	151.51
Anna M. Sargent—John L. Sargent.....	125.00	128.10	2.57	3.00	127.67
Fred R. Weed.....	200.00	218.93	4.39	3.00	220.32
Mary J. Murphy—J. H. Murphy lot.....	100.00	102.18	2.05	2.00	102.23
Edward H. Preble.....	125.00	128.03	2.57	3.00	127.60
Edwin S. Lane.....	100.00	102.94	2.05	2.50	102.49
Elbridge D. Young.....	100.00	102.03	2.05	2.00	102.08
Mary E. Hoyt.....	150.00	154.52	3.10	2.50	155.12
Harriet E. Story—F. A. Sargent and Story lot.....	100.00	102.05	2.05	2.00	102.10
Philip E. Quimby.....	100.00	101.34	2.03	1.50	101.87
Rebecca P. Little—Albert Sargent and Edmund Sargent lot.....	200.00	206.21	4.14	3.00	207.35
Clarence T. Allison.....	100.00	100.38	2.01		102.39
Sarah B. Titcomb—Eva J. Titcomb.....	100.00	102.24	2.05	2.00	102.29
John Heald—Issac Heald lot.....	200.00	218.26	4.38	3.00	219.64
Jennie S. Prescott—Geo. S. Prescott.....	100.00	102.02	2.05	2.00	102.07
Annie Tuttle—Amos Small—Lawson lot.....	100.00	112.06	2.25	1.00	113.31
Benjamin F. Sargent.....	300.00	320.74	6.43	5.00	322.17
Ralph H. Sargent.....	100.00	102.46	2.05	2.00	102.51
Fullington Ashley lot.....	100.00	102.16	2.05	2.00	102.21
Laura Patten—T. Hayden Patten.....	200.00	206.87	4.14	4.00	207.01
Geo. G. Crouse.....	100.00	102.14	2.05	2.00	102.19
Nellie M. Hall—Theo. Fraser lot.....	100.00	102.97	2.05	2.00	103.02
Lottie Hopkins—Nichols—Hopkins lot.....	100.00	102.02	2.05	2.00	102.07
Louise C. Brackett—Wm. Russell lot.....	100.00	102.16	2.05	2.00	102.21
Marion Armstrong—Armstrong and McInnis lot.....	400.00	401.77	8.06	9.00	400.83

MERRIMAC TOWN REPORT

CEMETERY PERPETUAL CARE FUNDS—(Continued)

	Original Amount	Dec. 31, 1943 Balance	Interest	With- drawals	Balance Dec. 31, 1944
Theodore L. Hayes.....	\$100.00	\$200.00	\$4.02	\$3.00	\$201.02
Frank M. Haynes.....	100.00	106.35	2.13	3.00	105.48
F. L. Parker.....	150.00	156.11	3.13	3.00	156.24
Dr. F. E. Sweetsir.....	350.00	350.06	7.03	7.00	350.09
Wm. M. Pettigrew.....	100.00	116.60	2.33		118.93
Fred S. Hardwick.....	100.00	152.18	2.80	3.00	151.98
J. Melvin Clement.....	100.00	102.01	2.05	2.00	102.06
Edwin S. McKay.....	100.00	102.27	2.05	2.00	102.32
John A. Stickney.....	150.00	153.78	3.08	3.00	153.86
B. F. Hardwick.....	150.00	171.85	3.44		175.29
Emma L. Sargent—Orlando H. Sargent lot.....	150.00	153.43	3.07	3.00	153.50
Emma L. Sargent—O. F. Seavey lot.....	150.00	151.27	3.03	2.00	152.30
Elsie G. Mathews—Elmer Grant lot.....	200.00	209.20	4.20	3.00	210.40
Sarah A. Spiller—Frank Burnham lot.....	200.00	213.59	4.28	2.00	215.87
Lettie F. Whitney—Herbert Whitney lot.....	300.00	304.61	6.11	3.50	307.22
Fred W. Mathison.....	100.00	101.68	2.03	2.00	101.71
Minnie A. Chapman—Judson Webster lot.....	125.00	126.07	2.53	2.00	126.60
Frederick W. Carter.....	200.00	209.56	4.20	3.00	210.76
Ethel A. Goodwin—Chas. H. Goodwin lot.....	100.00	109.35	2.19		111.54
Lucy J. Bagley—Mrs. Clarence J. Bagley lot.....	100.00	103.29	2.07	2.50	102.86
Samuel W. Condon.....	150.00	164.44	3.30		167.74
Samuel L. Porter—Jas. W. Porter lot.....	150.00	151.84	3.04	3.00	151.88
Benjamin B. Wood.....	200.00	202.64	4.06	3.00	203.70
Mary Belle Brown.....	100.00	102.32	2.05	2.00	102.37
Norman M. Hunter—Alfred Goodwin lot.....	200.00	208.62	4.18	2.50	210.30
Ida C. Toby—\$3.00 added in 1944.....	100.00	104.43	2.12		109.55

CEMETERY PERPETUAL CARE FUNDS—(Continued)

	Original Amount	Dec. 31, 1943 Balance	Interest	With- drawals	Balance Dec. 31, 1944
John E. Bean.....	\$75.00	\$76.91	\$1.53	\$1.50	\$76.94
Mary E. Tuxbury.....	150.00	151.89	3.04	2.50	152.43
Maud G. Carter.....	100.00	102.33	2.05	2.00	102.38
Georgie G. Patten—Hayden Patten lot.....	100.00	105.38	2.11		107.49
Frank Glines—Glines—Bartlett lot.....	150.00	151.73	3.04	2.50	152.27
Wm. Evans—Lucien Chapin lot.....	50.00	51.00	1.02	1.00	51.02
Wm. Dwyer.....	50.00	51.00	1.02	1.00	51.02
Delma Black—Adelina T. Jones lot.....	100.00	102.24	2.05	2.00	102.29
Ruth Hargraves.....	100.00	100.54	2.01	2.00	100.55
Jennie Chase—Moses Stevens lot.....	100.00	105.60	2.11	2.00	105.71
Richard E. Sargent—Edmund Fieldsend lot.....	100.00	102.58	2.05	2.00	102.63
Richard E. Sargent.....	125.00	129.99	2.60	1.00	131.59
Eva J. Grant.....	100.00	102.43	2.05		104.48
Clara Foster—John S. Foster lot.....	200.00	209.83	4.20		214.03
Jeanette E. Whittier—Wendell B. Whittier lot.....	150.00	151.31	3.03	2.00	152.34
Luther W. Bridges, Edgar C. Bridges and John Whitman.....	150.00	152.29	3.05	3.00	152.34
Wm. S. Tuckwell—Newton Tuckwell lot.....	50.00	51.00	1.02	1.00	51.02
Wm. S. Tuckwell—S. S. Tuckwell lot.....	50.00	51.00	1.02	1.00	51.02
Abbie W. Sargent—Alexander Smart lot.....	225.00	229.18	4.60	3.00	230.78
Francis P. Clement.....	200.00	203.39	4.08	3.00	204.47
Wilbur W. Colby—Joseph Colby lot.....	200.00	203.56	4.08	3.00	204.64
Kathleen F. McMaster.....	150.00	152.28	3.05	2.25	153.08
Louise O. Thacher.....	200.00	203.71	4.08	2.50	205.29
Willie Colby—Warren Colby lot.....	100.00	102.68	2.05	2.00	102.73
Willie Colby—Wm. H. Colby lot.....	100.00	102.68	2.05	2.00	102.73
Alice E. Purdy.....	100.00	102.68	2.05	2.00	102.73

CEMETERY PERPETUAL CARE FUNDS—(Concluded)

	Original Amount	Dec. 31, 1943 Balance	Interest	With- drawals	Balance Dec. 31, 1944
John S. Poyen.....	\$500.00	\$508.44	\$10.21	\$5.00	\$513.65
Pearle M. Stevens.....	150.00	152.51	3.06	2.00	153.57
Anna Bird.....	200.00	204.35	4.10	3.00	205.45
Fred O. Bailey.....	200.00	201.67	4.04	1.50	204.21
David E. Stevens—Chas. Stevens lot.....	200.00	200.00	3.68	2.00	201.68
Edith E. Wood—James Wood lot—added in 1944—\$50.00.....	100.00	100.00	1.83	1.00	150.83
Augustus N. Parry—John and Louis Elliott.....	100.00	100.00	1.83		101.83
Charles L. Waterhouse.....	150.00	151.00	3.03	2.00	152.03
Sarah K. Noyes.....	100.00	100.67	2.01		102.68
Clarence W. Crosby.....	150.00	151.00	3.03	2.00	152.03
Dustin Hall and B. Frost.....	400.00	400.00	7.36	2.00	405.36
Charles L. Waterhouse—Almon Waterhouse lot.....	150.00	150.00	2.25		152.25
Charles L. Waterhouse—Moses Sargent lot.....	150.00	150.00	2.25		152.25
ADDED SINCE DECEMBER 31, 1943					
Leon L. Dow.....	200.00		2.67		202.67
Harry W. Bailey—Richard Bailey.....	200.00		2.33		202.33
Geo. S. Nelson—Brown—Nelson.....	100.00		1.17		101.17
Sadie Hopkins—J. Danforth.....	100.00		1.17		101.17
Edith A. Wood—Geo. T. Goldsmith.....	150.00		1.25		151.25
Pollie C. Grant—Frederick C. Grant lot.....	150.00		1.00		151.00
Myra Evans—Moses Evans and Moses Hoyt lot.....	100.00		.33		100.33
Clara E. Patten—Patten Clement lot.....	200.00				200.00
		\$32,146.11	\$651.95	\$534.28	\$33,916.78

RECAPITULATION

Balances Dec. 31, 1943.....	\$32,146.11
Interest 1944.....	651.95
	<hr/>
	\$32,798.06
Withdrawals 1944.....	534.28
	<hr/>
	\$32,263.78
Added in 1944.....	1,653.00
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Balance Dec. 31, 1944.....	\$33,916.78

PUBLIC SERVICE ENTERPRISE FUNDS

	Dec. 31, 1943 Balance	Interest	Deposited in 1944	Balance Dec. 31, 1944
Merrimac Savings Bank—Electric Light Depreciation Fund.....	\$21,616.35	\$423.04	\$2,125.80	\$24,165.19
Provident Institution—Electric Light Depreciation Fund.....	3,026.89	68.47		3,095.36
Pentucket Savings Bank—Electric Light Depreciation Fund.....	2,974.84	44.79		3,019.63
	\$27,618.08	\$536.30	\$2,125.80	\$30,280.18

KIMBALL PARK FUNDS

	Original Amount	Dec. 31, 1943 Balance	Interest	With- drawals	Balance Dec. 31, 1944
Amos Weed.....	\$1,860.86	\$2,021.74	\$40.62	\$31.25	\$2,031.11
Judith Kimball.....	1,000.00	1,049.24	21.08	40.00	1,030.32
		\$3,070.98	\$61.70	\$71.25	\$3,061.43

PUBLIC LIBRARY

	Original Amount	Dec. 31, 1943 Balance	Interest	With- drawals	Balance Dec. 31, 1944
James Whittier.....	\$457.07	\$658.91	\$12.23	\$100.00	\$571.14
D. J. Poore.....	500.00	589.85	11.84	50.00	551.69
A. E. Goodwin.....	200.00	256.68	5.15	50.00	211.83
Laura Patten.....	500.00	575.81	11.56	50.00	537.37
Willie Colby.....	200.00	205.37	4.12		209.49
Thomas H. Hoyt.....		10,214.26	203.54	335.00	10,345.30
			262.50		
Balances Shown in Merrimac Savings Bank Books.....		\$12,500.88	\$510.94	\$585.00	\$12,426.82
Haverhill Savings Bank, Thos. H. Hoyt Fund.....		\$5,000.00	\$75.00	\$75.00	\$5,000.00
Danvers Savings Bank, Thos. H. Hoyt Fund.....		7,500.00	187.50	187.50	7,500.00
		\$25,000.88	\$773.44	\$847.50	\$24,926.82

SUMMARY OF STATE AUDIT

In accordance with Chapter 44, Section 40 of the General Laws of Massachusetts the summary of the State Audit of the General Accounts of the Town of Merrimac from Nov. 19, 1942 and of the Tax Collector's Accounts from January 6, 1943 to Sept. 22, 1944, is herewith submitted:—

THE COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF CORPORATIONS AND TAXATION
DIVISION OF ACCOUNTS

State House, Boston

November 15, 1944.

To the Board of Selectmen,

Mr. Hazen M. Emery, *Chairman,*
Merrimac, Massachusetts.

Gentlemen:

I submit herewith my report of an audit of the general accounts of the Town of Merrimac from November 19, 1942, and of the tax collector's accounts from January 6, 1943 to September 22, 1944, made in accordance with the provisions of Chapter 44, General Laws. This is in the form of a report made to me by Mr. Herman B. Dine, Assistant Director of Accounts.

Very truly yours,

THEODORE N. WADDELL,

Director of Accounts.

TNW:MMH

Mr. Theodore N. Waddell,
Director of Accounts,
Department of Corporations and Taxation,
State House, Boston.

Sir:

As directed by you, I have made an audit of the general accounts of the Town of Merrimac from November 19, 1942, and of the accounts of the tax collector from January 6, 1943, the dates of the previous examinations, to September 22, 1944, and report thereon as follows:

The recorded financial transactions of the several departments receiving or disbursing money for the town, or committing bills for collection were examined, checked, and compared with the records of the town accountant and the town treasurer.

The books and accounts in the town accountant's office were examined and checked in detail. The recorded receipts were checked with the treasurer's cash book and with the records of departmental payments to the treasurer, while the recorded disbursements were checked with the treasury warrants and with the record of payments by the treasurer.

The appropriations and transfers as listed from the town clerk's record of town meeting votes were checked to the appropriation accounts in the accountant's ledger.

An analysis was made of the ledger accounts, the necessary correcting entries resulting from the audit were made, a trial balance was drawn off proving the accounts to be in balance, and a balance sheet, which is appended to this report, was prepared showing the financial condition of the town on September 22, 1944.

The books and accounts of the town treasurer were examined and checked. The receipts, as recorded, were analyzed and compared with the records of payments to the treasurer by the several departments, and with the other sources from which the town received money, while the recorded payments were compared with the selectmen's warrants and with the accountant's books.

The cashbook was footed throughout for the period of the audit and the cash balance on September 22, 1944 was verified by reconciliation of the bank balance with a statement furnished by the bank in which town funds are deposited.

The final payments on account of debt, as represented by emergency finance loans, were checked to the warrants authorizing the payments of funds for this purpose.

The savings bank books and securities representing the investment of the trust and investment funds were examined and listed, the income and transfers being found to be as recorded.

The tax titles held by the town were listed from the records of the treasurer and all transaction pertaining thereto were verified, including a comparison with the records at the Registry of Deeds.

The books and accounts of the tax collector were examined and checked in detail. The taxes and assessments recommitted according to the previous examination and all subsequent commitments were audited and proved to the warrants issued for their collection. The recorded receipts were checked with the payments to the treasurer and with the accountant's books, the abatements as recorded were compared with the assessors' record of abatements granted, and the outstanding accounts were listed.

Subsequent to the previous examination, proofs of payment of taxes to the former tax collector were presented by taxpayers, these payments representing 35 items and totaling \$1,576.71, thereby increasing the net cash shortage of the former collector to September 22, 1944, to \$5,076.62. Payments by the bonding company have been made to the town as follows:

1943.....	\$4,378.11
January 1 to September 22, 1944.....	578.51
	<hr/>
Total.....	\$4,956.62

leaving \$120.00 still due as of September 22, 1944.

Considerable difficulty was again experienced in checking the records of abatements granted by the assessors. Errors were found in reporting abatements and in recording them in the assessors' record of abatements granted.

The records of receipts of the town clerk on account of dog and sporting licenses issued were examined, the payments to the treasurer and to the Division of Fisheries and Game being verified.

The record of receipts of the sealer of weights and measures for work done was examined and checked. The field books were checked with the office record of receipts, the cash book was footed throughout, and the payments to the treasurer were verified. It was noted that fees collected by the sealer from January 1 to September 22, 1944, amounted only to fifty cents.

The books and accounts of the municipal light and water departments were examined and checked. The commitments were analyzed and found to be as recorded. The payments to the treasurer and the cash on hand were verified, and the outstanding accounts were listed and proved with the accountant's control accounts.

Verification of the tax, assessment, municipal light and water accounts outstanding was made by mailing notices to a number of persons whose names appeared on the records as owing money to the town, the replies received thereto indicating that the amounts, as listed, are correct.

The surety bonds furnished by the departmental officials for the faithful performance of their duties were examined and found to be in proper form.

The records of the public welfare, school, and library departments, as well as of all other departments collecting money for the town or committing bills for collection, were examined and checked.

Appended to this report, in addition to the balance sheet, are tables showing a reconciliation of the treasurer's cash, the former collector's discrepancy account, summaries of the tax, assessment, tax title, departmental, municipal light, and water accounts, as well as schedules showing the trust fund transactions.

During the progress of the audit cooperation was received from the several officials, for which I wish, on behalf of my assistants and for myself to express appreciation.

Respectfully submitted,

HERMAN B. DINE,

Assistant Director of Accounts.

HBD:MMH

MERRIMAC TOWN REPORT

TOWN OF MERRIMAC BALANCE SHEET—SEPTEMBER 22, 1944

GENERAL ACCOUNTS

[illegible]

BALANCE SHEET—(Continued)

Motor Vehicle Excise Taxes:			
Levy of 1942.....	\$11.48		\$200.00
Levy of 1943.....	13.26		
Levy of 1944.....	86.55		
<hr/>			
Special Assessments:			
Moth 1942.....	\$1.00		
Moth 1943.....	1.60		
Moth 1944.....	102.83		
<hr/>			
New England Timber Salvage Corporation.....			
Tax Titles.....			
Tax Possessions.....			
Departmental:			
Public Welfare.....	\$2,991.11		
Old Age Assistance.....	36.33		
<hr/>			
Municipal Light:			
Light.....	\$347.90		
Miscellaneous.....	111.94		
<hr/>			
Water:			
Rates.....	\$662.62		
Miscellaneous.....	33.01		
<hr/>			
State and County Aid to Highways:			
State:			
Chapter 81.....	\$2,691.69		
Chapter 90.....	500.00		
<hr/>			
Cemetery Perpetual Care Bequests (To be Invested).....			
Federal Grants:			
Old Age Assistance:			
Assistance.....		\$2,606.54	
Administration.....		591.68	
Aid to Dependent Children:			
Aid.....		29.41	
Administration.....		189.22	
<hr/>			
Unexpended Balances:			
General.....		\$54,703.29	
Electric Light Maintenance.....		7,035.20	
Electric Light Depreciation.....		27,867.70	
Water Maintenance.....		7,562.57	
<hr/>			
Reserve Fund—Overlay Surplus...			92.94
Overlay Reserved for Abatement of Taxes:			
Levy of 1944.....			2,475.37
Revenue Reserved Until Collected:			
Motor Vehicle Excise Tax.....		\$99.20	
Special Assessment.....		105.43	
Tax Title and Tax Possessions..		13,921.30	
Departmental.....		3,027.44	
<hr/>			
	\$3,191.69		

BALANCE SHEET—(Concluded)

Estimated Receipts to be Collected	\$17,175.11	Municipal Light.....	\$459.84
Overlay Deficits—To be Raised by Assessors:		Water.....	695.63
Levy of 1936.....	\$50.01		
Levy of 1937.....	125.00		
Levy of 1938.....	150.00		
Levy of 1939.....	75.00		
Levy of 1940.....	75.00	Surplus Revenue.....	46,827.53
Levy of 1941.....	75.00		
Levy of 1942.....	335.55		
Levy of 1943.....	556.10		
	<u>\$1,441.66</u>		
	\$180,209.52		<u>\$180,209.52</u>
Trust and Investment Accounts			
Trust and Investment Funds, Cash and Securities.....	\$71,926.34	Thomas H. Hoyt Library Fund.....	\$22,647.58
		A. E. Goodwin Library Fund.....	259.24
		Laura Patten Library Fund.....	581.56
		D. J. Poor Library Fund.....	595.74
		James Whittier Library Fund.....	565.49
		Willie Colby Library Fund.....	207.42
		Kimball Park Fund.....	3,101.68
		Cemetery Perpetual Care Funds.....	33,967.63
		Post-War Rehabilitation Fund.....	10,000.00
	<u>\$71,926.34</u>		<u>\$71,926.34</u>

WARRANT FOR ANNUAL TOWN MEETING

ESSEX, ss.

To Edward J. O'Keefe, one of the Constables of the Town of Merrimac:

Greeting:

In the name of the Commonwealth of Massachusetts, you are hereby required to notify and warn the legal voters of the Town of Merrimac to meet in Sargent Hall on

MONDAY, MARCH 5, 1945

at six o'clock in the forenoon to act on the following articles namely:—

Article 1. To elect a Moderator for one year, Town Clerk for one year, three Selectmen for one year, three members of the Department of Public Welfare for one year, one Assessor for three years, Treasurer for one year, Collector of Taxes for one year, one member of the School Committee for three years, one Trustee of Cemeteries for three years, two Trustees of the Public Library for three years, one Trustee of Kimball Park for three years, one Commissioner of Playground for five years, one Commissioner of Municipal Light for three years, one Water Commissioner for three years, three Constables for one year, three Surveyors of Lumber and Measurers of Wood and Bark for one year, and a Tree Warden for one year.

In voting under this article the Polls may be closed not earlier than four o'clock P. M.

Article 2. To fix the compensation of the Collector of Taxes.

Article 3. To determine what sum of money shall be raised to defray the necessary and usual charges and expenses of the Town for the year 1945 and make appropriations for the same.

Article 4. To see if the Town will vote to appropriate the sum of one thousand dollars for the Maintenance of Road Machinery to keep road machinery in operation, said amount to be transferred from the Road Machinery account.

Article 5. To see if the Town will vote to authorize the Town Treasurer with the approval of the Selectmen, to borrow money from time to time in anticipation of the revenue of the financial year beginning January 1, 1946 and to issue a note or notes therefor, payable within one year, and to renew any note or notes as may be given for a period of less than one year in accordance with Section 17, Chapter 44, General Laws.

Article 6. To see if the Town will vote to fix the compensation of

the members of the Merrimac Bureau of Old Age Assistance who may or may not be members of the Board of Public Welfare, said compensation to be paid from any available funds granted by the Federal Government for Administrative purposes.

Article 7. To see what action the Town will take to provide a list of candidates for the 1946 Citizens' Caucus, whose nominees shall be placed on the ballot as candidates at the Annual Town Meeting of 1946.

Article 8. To see if the Town will vote to raise and appropriate a sum of money to be placed at the disposal of the Playground Commission to be used at their discretion on the playground during the current year.

Article 9. To see if the Town will vote to authorize the Town Treasurer with the approval of the Selectmen to sell at public auction, after first giving notice of the time and place of sale by posting such notice of sale in some convenient and public place in the Town fourteen days at least before the sale, property heretofore taken or which may be taken by the Town under Tax Title procedure, provided that the Town Treasurer with the approval of the Selectmen or their authorized agent may at the time of such public auction reject any bid which they may deem inadequate, or may after such auction has been held sell such property provided that in their estimation an adequate offer may be made.

Article 10. To see if the Town will vote to raise and appropriate a sum of money to be used under the supervision of the Selectmen for any necessary repairs to Tax Title Possessions or other expense of same.

Article 11. To see if the town will vote to raise and appropriate or transfer from available funds in the treasury, a sum of money for the purchase of war bonds or other bonds that are legal investments for savings banks, in order to establish a postwar rehabilitation fund, in accordance with the provisions of Chapter 5, Acts of 1943.

Article 12. To see if the Town will vote to raise and appropriate the sum of five hundred dollars (\$500.00) to be expended on highway work on thickly settled streets.

Article 13. To see if the Town will vote to raise and appropriate the sum of two hundred and fifty dollars (\$250.00) for the Board of Registrars Expense under Chapter 427 and Chapter 440 of Acts and Resolves of the General Court for the year 1938, said appropriation being made for the year 1945.

Article 14. To see if the Town will vote to raise and appropriate the sum of one hundred fifty-five dollars (\$155.00) from the sale of Cemetery Lots, such sum or part thereof, to be expended under the direction of the Cemetery Trustees for the "care, improvement and embellishment" of said Cemetery, according to Section 15 and Section 25 of Chapter 114 of the General Laws.

Article 15. To see if the town will vote to raise and appropriate the sum of two hundred dollars (\$200.00) to be expended under the supervision of the Local Rationing Board.

Article 16. To see if the Town will vote to appropriate the sum of nineteen hundred fifty-eight dollars and seventy-four cents (\$1,958.74) from the Electric Light Operating Balance to be used by the Assessors with the estimated receipts to fix the tax rate for the year 1945.

Article 17. To see if the town will vote to raise and appropriate a sum of money sufficient to meet such legal expenses as may occur due to suits pending against the town, or take any action relative thereto.

Article 18. To see if the Town will vote to raise and appropriate or transfer from unappropriated available funds in the treasury a sum of money for Chapter 90 Highway Construction or Maintenance, or take any action relative thereto.

Article 19. To see if the Town will vote to raise and appropriate a sum of money sufficient to make necessary repairs in or on the Town Hall or take any action relative thereto.

Article 20. To see if the Town will vote to authorize the Assessors to use a sum not exceeding twenty thousand dollars (\$20,000.00) from free cash in the treasury toward the reduction of the 1945 tax rate.

Article 21. To see if the Town will vote to raise and appropriate or transfer from unappropriated available funds in the treasury a sum of money for Chapter 81 and highway construction or maintenance, or take any action in relation thereto.

Article 22. To see if the Town will vote to raise and appropriate or to transfer from available funds, a sum of money for the preparation of plans for a consolidated school building (for erection as a post-war project), or take any action relative thereto.

Article 23. To see if the Town will vote to raise and appropriate, or to transfer from available funds, a sum of money for the preparation of plans for a sewerage system (for construction as a post-war project), or take any action relative thereto.

Article 24. To see if the Town will vote to raise and appropriate or to transfer from available funds, a sum of money for the extension of, or the improvement of the municipal water system, or both, (as a post-war project or projects), or take any action relative thereto.

Article 25. To see if the Town will vote to raise and appropriate a sum of money to be spent under the direction of the selectmen for the purpose of tiling the waterway that flows from Stevens Pond so called, or take any action relative thereto.

Article 26. To see if the Town will vote to raise and appropriate a sum of money to be spent under the direction of the Playground

Commission for the erection of a skating rink or take any action relative thereto.

Article 27. On petition of the Board of Fire Engineers to see if the Town will purchase a new Motor Fire Apparatus, with Pumping Engine and make an appropriation for the same.

Article 28. On petition of the Board of Fire Engineers to see if the Town will purchase 500 feet of Fire Hose, and make an appropriation for the same.

Article 29. To see if the Town will pass a by-law to provide an annual audit of the Towns accounts under the supervision of the Director of Accounts of the Department of Corporations and Taxation in accordance with the provisions of Section 35, Chapter 44, General Laws, or take any action relative thereto.

Article 30. To see if the Town will vote to appropriate the sum of three thousand sixty-eight dollars and eight cents (\$3,068.08) from the Water Department Operating Balance to be used by the Assessors with the estimated receipts to fix the tax rate for the year 1945.

And you are hereby required to serve this warrant by posting attested copies thereof in seven public places in said Town of Merrimac, at least seven days before said time of meeting.

Hereof fail not and make due return of this warrant with your doings thereon to the Town Clerk at the time and place of meeting foresaid.

Given under our hands at Merrimac this twenty-ninth day of January, 1945.

HAZEN M. EMERY,
KENNETH E. HASKELL,
RALPH L. BUZZELL,

Selectmen of Merrimac.

A true copy. Attest.

EDWARD J. O'KEEFE,

Constable.

By virtue of the above warrant to me directed, I hereby notify and warn the legal voters of the Town of Merrimac to meet at the time and place and for the purpose therein expressed.

EDWARD J. O'KEEFE,

Constable.

Merrimac, Mass., January 29, 1945.

REPORT OF THE FINANCE COMMITTEE

To the Citizens of the Town of Merrimac:

In accordance with the By-Laws of the Town of Merrimac and the General Laws of the Commonwealth of Massachusetts, the Finance Committee recommend the following appropriations to be made for the year 1945:

Moderator, Salary.....		\$12.00
Selectmen, Chairman Salary.....	\$450.00	
Selectmen, Clerk Salary.....	125.00	
Selectmen, Other Member Salary.....	100.00	
	<hr/>	\$675.00
Selectmen's Departmental Expenses...		\$400.00
Welfare, Chairman Salary.....	\$200.00	
Welfare, Clerk Salary.....	200.00	
Welfare, Other Member Salary.....	100.00	
	<hr/>	\$500.00
Town Accountant Salary.....		1,820.00
Town Accountant Expenses.....		125.00
Treasurer Salary.....		500.00
Treasurer's Expenses.....		800.00
Tax Collector's Salary.....		800.00
Tax Collector's Expenses.....		500.00
Assessors', Chairman Salary.....	\$320.00	
Assessors, Other two \$200.00 each.....	400.00	
	<hr/>	\$720.00
Assessors' Expenses.....		225.00
Town Clerk, Salary.....		225.00
Town Clerk, Expenses.....		100.00
Registrars of Voters.....		112.50
Town Hall Maintenance:		
Janitor Salary of Town Office.....	\$240.00	
Maintenance.....	1,200.00	
	<hr/>	\$1,440.00
Town Hall Repairs.....		100.00
Bonding Town Officers.....		315.00
Election Officers.....		220.00
Police.....		4,300.00

Fire Engineers:

Chief.....	\$150.00	
Clerk.....	125.00	
Other Member.....	100.00	
		<hr/>
		\$375.00

Fire Department.....		3,500.00
Sealer of Weights and Measures Salary.....		100.00
Sealer of Weights and Measures Expenses.....		15.00
Inspector of Wiring, Salary.....		90.00
Inspector of Wiring, Expenses.....		5.00
Dog Officer to cover fees.....		100.00
Moth Department.....		1,025.00
Tree Warden.....		500.00
Town Forest.....		400.00
Forest Fire Warden.....		150.00
Board of Health.....		1250.00
Health Nurse and Expense.....		1,200.00
Inspector of Animals, Salary.....		100.00
Inspector of Animals, expense.....		5.00
Inspector of Slaughtering, Salary.....		20.00
Inspector of Slaughtering, Expenses....		5.00
Inspector of Milk, Salary.....		20.00
Inspector of Milk, Expenses.....		5.00
Essex County T. B. Hospital.....		710.35
Snow and Washouts.....		3,000.00
Sidewalks, Railings and Bridges.....		100.00
Rocks Bridge.....		650.00
Street Lights.....		4,680.91
State Aid.....		120.00
Public Welfare.....		6,500.00
Soldiers' Relief.....		3,600.00
Aid to Dependent Children.....		2,500.00
Old Age Assistance.....		25,000.00

School Committee:

Chairman, Salary.....	\$50.00	
Clerk, Salary.....	75.00	
Other Member.....	50.00	
		<hr/>
		\$175.00

School Department.....		34,300.00
Public Library.....		1,000.00
Memorial Day.....		150.00
Vocational Aid.....		300.00
Lighting Town Buildings.....		345.91
Insurance.....		2,300.00
Reserve Fund.....		500.00
Interest.....		500.00
Cemeteries.....		2,000.00

Vital Statistics.....	\$90.00
Water in Town Buildings.....	290.62
Printing Town Reports.....	335.00
Taking of Census.....	150.00
	<hr/>
	\$112,052.29

JOHN K. SARGENT
WILLIAM H. FRANKLIN,
HERMAN F. DAVIS,
JAMES T. COLGAN,
JOHN G. PHIPPS,

Merrimac Finance Committee.

REPORT OF COLLECTOR OF TAXES

To the Citizens of the Town of Merrimac:

I submit herewith my report as Collector of Taxes for the year ending December 31, 1944.

I wish to thank all the various officials and citizens for their co-operation during the past year.

Respectfully submitted,

WILFRED G. JOURNEAY,

Collector of Taxes.

1942 Poll Tax			
Outstanding Jan. 1, '44	\$70.00	Cash to Treasurer	\$36.00
		Abatements	28.00
		Discrepancy Acct.	2.00
		Outstanding	4.00
	<hr/>		<hr/>
	\$70.00		\$70.00
1942 Personal Taxes			
Outstanding Jan. 1, '44	\$761.50	Cash to Treasurer	\$579.70
Abatement Cancelled	21.98	Abatements	203.78
	<hr/>		<hr/>
	\$783.48		\$783.48

MERRIMAC TOWN REPORT

1942 *Real Estate*

Outstanding Jan. 1, 1944	\$6,623.90	Cash to Treasurer	\$5,699.08
Refunds.....	80.18	Abatements	957.30
Debit by Journal	7.80	Tax Title Taking	55.20
		Credit by Journal	.30
	<hr/>		<hr/>
	\$6,711.88		\$6,711.88

1942 *Moth*

Outstanding Jan. 1, '44	\$17.85	Cash to Treasurer	\$10.35
Debit by Journal.	.30	Credit by Journal	7.80
	<hr/>		<hr/>
	\$18.15		\$18.15

1942 *Excise Tax*

Outstanding Jan. 1, '44	\$99.03	Cash to Treasurer	\$73.54
		Abatements	25.49
	<hr/>		<hr/>
	\$99.03		\$99.03

1943 *Excise*

Outstanding Jan. 1, '44	\$151.54	Cash to Treasurer	\$122.30
Commitment Jan. 1944	14.00	Abatements	45.05
Refunds	1.81		
	<hr/>		<hr/>
	\$167.35		\$167.35

1944 *Poll Taxes*

Commitment	\$1,570.00	Cash to Treasurer	\$1,080.00
Refund	2.00	Abatements	484.00
Dec. Commitment	6.00	Outstanding	16.00
Abatement Cancelled	2.00		
	<hr/>		<hr/>
	\$1,580.00		\$1,580.00

1944 *Personal Property*

Commitment	\$4,954.03	Cash to Treasurer	\$4,185.99
		Abatements	93.37
		Outstanding	674.67
	<hr/>		<hr/>
	\$4,954.03		\$4,954.03

1944 *Real Estate*

Commitment	\$70,736.29	Outstanding	\$12,592.63
Dec. Commitment	10.75	Abatements	3,793.00
Journal Debit.	.30	Tax Title	1,364.49
Abatement Cancelled	41.37	Cash to Treasurer	53,087.85
Refunds	49.26		
	<hr/>		<hr/>
	\$70,837.97		\$70,837.97

MERRIMAC TOWN REPORT

81

1943 *Poll Taxes*

Outstanding Jan. 1, '44	\$90.00	Cash to Treasurer	\$60.00
		Abatements	26.00
		Outstanding	4.00
	<hr/>		<hr/>
	\$90.00		\$90.00

1943 *Personal Property*

Outstanding Jan. 1, '44	\$907.20	Cash to Treasurer	\$727.20
		Abatements	102.15
		Outstanding	77.85
	<hr/>		<hr/>
	\$907.20		\$907.20

1943 *Real Estate*

Outstanding Jan. 1,		Cash to Treasurer	\$14,549.16
1944	\$18,757.17	Abatements	532.95
Refunds	4.50	Outstanding	3,625.06
Journal Debit	.40	(includes disclaimed	
		Tax Title of \$652.50)	
		Tax Titles	54.00
		Journal Credit	.90
	<hr/>		<hr/>
	\$18,762.07		\$18,762.07

1943 *Moth*

Outstanding Jan. 1, '44	\$3.00	Cash to Treasurer	\$6.72
Journal Debit	5.02	Outstanding	1.30
	<hr/>		<hr/>
	\$8.02		\$8.02

1944 *Moth*

Commitment	\$181.03	Cash to Treasurer	\$156.06
		Abatements	1.95
		Tax Title	.60
		Journal Credit	.30
		Outstanding	22.12
	<hr/>		<hr/>
	\$181.03		\$181.03

1944 *Excise*

Commitment	\$3,899.32	Cash to Treasurer	\$3,751.04
Refunds	14.56	Abatements	121.86
		Outstanding	40.98
	<hr/>		<hr/>
	\$3,913.88		\$3,913.88

VOTE FOR OFFICERS, ANNUAL ELECTION

March 6, 1944

Votes Cast (355 Men, 360 Women), Total 715

Moderator, for one year:

Clifford R. Howe, Forest St.....	582
Blanks.....	133

Town Clerk, for one year:

C. Howard Phillips, Church St.....	593
Blanks.....	122

Selectmen, for one year:

Ralph L. Buzzell, School St.....	393
Hazen M. Emery, Judkins Ct.....	428
Kenneth E. Haskell, Heath Rd.....	413
Clement L. Lockwood, Woodland St.....	128
J. Arthur Ollis, East Main St.....	294
George E. Smith, Broad St.....	75
Blanks.....	414

Board of Public Welfare, for one year:

Harriett F. Bigelow, River Rd.....	334
Matthew J. Cummmings, Nichols St.....	106
Hazen M. Emery, Judkins Ct.....	450
Ernest E. Hewson, Woodland St.....	148
J. Arthur Ollis, East Main St.....	301
Ellen M. Wallace, Central St.....	352
Blanks.....	454

Assessor, for three years:

George B. Crofut, East Main St.....	583
Blanks.....	132

Treasurer, for one year:

Roy C. Journeay, Prospect St.	585
Blanks.....	130

Collector of Taxes, for one year:

Wilfred G. Journeay, Fairfield Ave.....	582
Blanks.....	133

School Committee, for three years:

Howard L. DeLong, Pine St.....	382
Agnes H. Powers, Pleasant St., Port.....	280
Blanks.....	53

MERRIMAC TOWN REPORT

83

Trustee of Cemeteries, for three years:

Charles A. Lancaster, Locust Street.....	486
Clifton V. Bixby, High Street.....	124
Blanks.....	105

Trustee of Kimball Park, for three years:

John W. Kirkpatrick, Church St.....	500
Blanks.....	215

Library Trustees, for three years:

Barbara N. Adams, Church St.....	295
Beulah P. Blackden, Sawyer St.....	212
Philip C. Means, Main St.....	231
Ethel C. Whiting, Church St.....	420
Blanks.....	272

Light Commissioner, for three years:

John G. Phipps, Locust St.....	170
George F. Wilde, Woodland St.....	455
Blanks.....	90

Water Commissioner, for three years:

John G. Phipps, Locust St.....	173
George F. Wilde, Woodland St.....	442
Blanks.....	100

Constables, for one year:

Leon L. Dow, Mechanic St.....	529
Alden B. Morse, Main St.....	491
Edward J. O'Keefe, Central St.....	523
Blanks.....	602

Surveyors of Lumber and Measurers of Wood and Bark, for one year:

Ralph L. Buzzell, School St.....	482
George R. Hoyt, Birch Meadow Rd.....	487
Edson C. Walker, Birch Meadow Rd.....	509
Blanks.....	676

Tree Warden, for one year:

Samuel C. Doust, Church St.....	534
Blanks.....	181

Playground Commission, for five years:

Howard W. Hall, Nichols St.....	338
John W. Kirkpatrick, Church St.....	276
Blanks.....	101

ANNUAL REPORT
OF THE
SCHOOL COMMITTEE
OF THE
TOWN OF MERRIMAC
1944



SCHOOL REPORT

In accordance with custom and with the Acts of the General Court, 1859, Chapter 57, we herewith submit to you the 75th annual printed school report.

ANNIE L. TUCKER, *Chairman*,
HOWARD L. DeLONG, *Secretary*,
WILLARD T. KELLY,
School Committee.

SCHOOL OFFICERS

John C. Page, Ed.D., Superintendent of Schools
Address: West Newbury. Tel. Newburyport 114
Margaret R. Sawyer, Secretary
Address: West Newbury
Roscoe Child, Supervisor of Attendance
Address: 22 Union Street
A. Frances Davis, M.D., School Physician
Address: 16 Main Street
Ramona H. Hewson, R.N., School Nurse
Address: 10 Woodland Street

SCHOOL CALENDAR

Winter term: January 2, 1945 to February 16, 1945.

Third term: February 26, 1945 to April 13, 1945.

Spring term: April 23, 1945 to June 15, 1945 (Centre & Port)
Prospect St. School graduation, Monday evening, June 18.

High School graduation, Wednesday evening, June 20.

Fall term: Registration Day, September 4, 1945 for all entering pupils.

September 5, 1945 to December 19, 1945 (Centre & Port)

September 5, 1945 to December 21, 1945 (High & Prospect).

Winter term: January 2, 1946 to February 21, 1946.

Schools also close on the following days: Memorial Day, May 30; Columbus Day, October 12; Essex County Teachers' Association, November 2; Armistice Day (Observed), November 12; Thanksgiving recess, November 22 and 23.

NO SCHOOL SIGNAL

7:15 a.m. 11-11 long pause 1	No school in grades only.
7:15 A. M. 11-11-11	No school in all schools.
11:20 A.M. Same signal	One session.
12:30 P.M. Same signal	No school in afternoon.

Also announced over Station WLAW.

DIRECTORY OF SCHOOL STAFF—OCTOBER, 1944

SCHOOL REPORT

Position		Training	Total years Experience	Years in Merrimac
High School				
Prin., science, Math .	Chauncey D. MacKay	Boston Univ., B.S.E., '24, Ed.M. '43.	20	16
English	Isabelle M. Phelan	Tufts, B.S. in Ed. 1941.	1.6	1.6
French and Latin . . .	Dorothy Kyros	Boston Univ., B.S. in P.A.L. 1942.	1	1
History	Roberta C. Annon	Univ. of N. H., B.S. 1931	13	13
Commercial	Muriel A. MacKay	Boston Univ., B.S.S. 1923.	1.6	0.6
Prospect Street School				
Prin., Grade 8	Helen R. Donaghue	Bridgewater Normal, 1929.	9	2.2
Grade 7	Ruth L. Erwin	Regis, A.B. 1941	1.5	1.5
Centre School				
Prin., Grade 6	Angeline C. Shaheen	North Adams Normal, 1926	15	4.5
Grade 5	Marion E. Journeay	Portsmouth Training School, 1912.	31	7
Grade 4	Mary C. Burns	Lowell Teachers, B.S.E. 1943	1	1
Grade 3	Sarah B. Titcomb	Salem Normal, 1905	30.5	23
Grade 2	Helen K. Manning	Bridgewater Normal, 1918.	20	17.5
Grade 1	Elaine W. Blackden	Aroostook Normal, 1923.	18	8
Merrimacport School				
Ind. Arts Class	Howard G. Patchett	Union, B.A. '14; Clark, M.A. '26.	22	13
Drawing Teacher . . .	Judith Cressy	R. I. School of Design, 1943	0	0
Music Teacher	Doris C. Currier	Institute of Music Pedagogy	22.5	13

CONGESTION IN THE PRIMARY GRADES

The number of pupils in the primary grades in recent years have been such that they cannot be taught properly by one unassisted teacher to each grade. During the school year ending in June the first grade was divided into two sections: Mrs. Blackden taught one section in the regular first grade room (the rear room on the first floor), while Mrs. Ingalls taught the other section in the regular third grade room (the middle room on the first floor). This was made possible as an emergency measure by shifting classrooms and placing two grades with two teachers (the fifth and the sixth) in the regular sixth grade room (the front room on the first floor). It was not a satisfactory arrangement, as was explained in last year's school report; it was a temporary expedient, pending the finding of another classroom. Six classrooms and seven teachers means doubling somewhere. In the hope that a classroom might be found before September, Mrs. Ingalls was engaged for the fall. It was planned that her room should combine the overflow from grades one and two and thus relieve the congestion of both of these grades. When, however, no such extra classroom was found for Centre School, Mrs. Ingalls was released. The fifth and sixth grades could not wisely be expected to continue the handicap of no classroom of their own. Each grade in Centre School is now back in its regular room, the one it occupied in June, 1943. The congestion in the primary school, however, continues. It will not be relieved until an extra classroom and an extra teacher are found. Prior to September, 1938, the relief for primary grade congestion was obtained by use of the Port School as a primary school. The Port School is now used for the special class. The second grade in 1944 is the largest since 1936 and that year nine of the second grade pupils went to the Port and relieved the congestion.

ENROLLMENT

On the first of October the enrollment of the Merrimac public schools was 361, distributed as follows: At Centre 197, at Prospect Street 65, at Merrimacport (special) 15, at High School 84. Further distribution was: At Centre, Mrs. Blackden (Grade I) 35; Mrs. Manning (Gr. II) 41; Miss Titcomb (Gr. III) 35; Miss Burns (Gr. IV) 27; Mrs. Journeay (Gr. V) 30; Mrs. Shaheen (Gr. VI) 29. At Prospect Street, Miss Irwin (Gr. VII) 33; Mrs. Donaghue (Gr. VIII) 32. At High School, (Gr. IX) 29; (Gr. X) 18; (Gr. XI) 19; (Gr. XII) 18.

TEACHING STAFF

Thanks to the loyalty of the teaching staff, and to the wisdom of Merrimac citizens in making possible the teacher salary adjustments which became a practical necessity after the situation which followed the passage by the state legislature of Chapter 494 of the

Acts of 1943, most of the Merrimac teachers remained in their positions throughout 1944. In fact the only teacher resignation during the year was that of Miss Annie A. Kelly who resigned in June after eighteen years with the Merrimac schools. Miss Kelly's work in art has meant much to many pupils and will be gratefully remembered. The supervisor of art beginning in September 1944 has been Miss Judith Cressy of Providence, Rhode Island. She comes to the Centre and Prospect Street Schools on Thursdays and to the High and Port Schools on Fridays. Miss Cressy is a graduate of the East Providence High School, 1939, and of the Rhode Island School of Design, 1943, with the bachelor's degree. During the year following her graduation she was an illustrator.

At the close of school in June, Mrs. Shaheen, Mrs. Journeay and Mrs. Manning attended the State Conference on Elementary Education held at Bridgewater.

GRADUATIONS

On Tuesday evening, June 20, at Sargent Hall, a class of 26 pupils, consisting of 11 boys and 15 girls (exactly as in 1943), graduated from the eighth grade. The honor pupils were Floyd Corson, Eleanor Craig, Thelma Gilmore, Arthur Henry, June MacDonald, Rita MacDonald, Muriel MacKay, Vivian Mader, David McGirr, JoAnn O'Brien, William Whiting, Jr., and Yarmilla Yurkovich. Diplomas were presented by Mr. Howard L. DeLong. The program was a patriotic feature entitled "We Pledge Allegiance."

On Thursday evening, June 22, at Sargent Hall, a class of 9 pupils, consisting of 4 boys and 5 girls, graduated from the Merrimac High School. One of the boys, Edward Glennie, was in active service; the diplomas was received by his mother. The valedictory was by Geraldine Powers, and the salutatory by Constance Gleed. The diplomas were presented by Mrs. Annie L. Tucker. High School honors and awards, as well as a list of graduates and their courses, will be found in the principal's report.

Nine graduates from the high school in June, 1944, was the smallest number of graduates in any year for twenty-two years. Coming as it did after four years in which the average number of graduates a year was twenty-two, it is an indication of the impact of the war upon our high school enrollment. Parents should make every effort to encourage a child who is capable of good work to continue his education rather than to leave school for temporary remunerative employment. The high school history of the enrollment of this class was: 27 as freshmen, 22 as sophomores, 14 as juniors, 9 as seniors.

GENERAL SCHOOL NOTES

In 1944 the pupils of Merrimac collected 56 bushels of milkweed

Pods for making life preserver belts and aviation jackets for the armed services. By schools, the collections were as follows: Centre School 13 bushels, Port School 6 bushels, Prospect Street School 33 bushels, High School 4 bushels.

During 1944 the sales of war stamps and bonds made directly through the schools to pupils and teachers amounted to \$4,480.40. In the high school in every school month except January the participation was 100%. In the junior high school, war bond purchase was the objective of a silver collection taken up during a minstrel show presented by the school in the Town Hall under the auspices of the P. T. A.

In the high school there have been courses in Pre-Flight Aviation, Spanish, Home Nursing.

On March 9, the slides of the New England Wild Flower Preservation Society were shown by the superintendent.

On May 12 the annual standardized achievement tests were given throughout the district.

At the high school the Boston University Testing Service for Vocational Guidance was made use of.

Beginning in October, 1944, and extending through May, 1945, a course is being given in the fifth grade in Conservation and Nature Lore, under the auspices of the Massachusetts Audubon Society. The instructor, every other Thursday at eleven o'clock, is Miss Virginia Clapp.

In the fall there were two Merrimac boys attending the Charles W. Arnold Trade School in Haverhill. The tuition rate is \$130 a year payable from the vocational appropriation. Half of the tuition is reimbursable.

In the fall the following numbers of Merrimac pupils were excused at the request of their parents for one hour a week on Mondays for religious instruction under Chapter 423 of the Acts of 1941: Eighth grade—14, seventh grade—11, sixth grade—16, fifth grade—12. The instruction is under the direction of Mr. Frederick E. Bragdon.

On September 20 the Merrimac Grange No. 171 held a Parent-Teachers night.

On Fire Prevention Day, October 11, Chief Louis B. Davis and Mr. Clifton V. Bixby responded to invitation, inspected all four school buildings, and witnessed fire drills. The times for clearance in fire drills were as follows: Prospect Street 45 seconds, Port 10 seconds, Centre 60 seconds, High School 45 seconds.

In the fall a new furnace (the one on the North side) was necessary at the High School. This emergency was the chief reason for transfer of funds made by the finance committee.

At the High School, eighteen typewriting tables and chairs were added to the equipment.

At the Centre School a long Cellotex bulletin board was installed at the right of the Main stairway.

In regard to Chapter 419 of the Acts of 1943, the attorney general's further ruling (which came through at the end of 1944) reduces considerably the service pension fee required from Merrimac. The ruling (which reverses prior Department opinion) limits the service pension fee payable in the case of a teacher not on tenure when he joined the armed forces (Mr. Sewnson) to the end of the period of his contract when he left.

In 1944, athletics at the high school were coached as follows: For the boys, soccer, basketball, and baseball by Mr. MacKay; for the girls, basketball and baseball by Miss Annon.

Substitutes were so difficult to obtain in 1944 that sometimes the absence of a teacher meant no classes.

TRANSPORTATION

On the first of October, 126 of the 361 Merrimac public school pupils (34.9%) were transported regularly by the Massachusetts Northeastern Transportation Company. This included 32 of the 84 High School pupils, 14 of the 65 Prospect Street School pupils, 68 of the 197 Centre School pupils, and 12 of the 15 Port School pupils. From Birchmeadow there were 27, from Bear Hill and Lake Attitash 55, and from the Port 44.

The bus contract with the Massachusetts Northeastern Transportation was renewed in 1944.

REPORT OF SCHOOL NURSE

Dr. John C. Page, Superintendent of Schools:

Dear Sir:

My report is herewith submitted, dating from January 1, 1944 to December 31, 1944.

Number of School visits.....	118
Number of Home visits.....	84
Number of Children weighed and measured.....	372
Number of Children examined by Dr. Davis (annual physical examination) nurse assisting.....	372
Number of First Aid Treatments.....	186
Number of Children with defective vision (Parents notified)	24
Number of Corrections.....	9

The Pre School Clinic was held at Centre School May 8th and 15th, 1944.

Number attending..... 15

On March 27th and 30th the Schick Test was given to children who had previously received Toxoid treatment for the prevention of Diphtheria to determine if an immunity had been established.

Number attending..... 103

Number having a Positive Reaction (meaning they were not immune from Diphtheria)..... 25

On April 3rd, 24th, 27th, May 15th, May 18th, May 29th, June 5th and June 12th the Toxoid clinics were held at the Centre School, to immunize children for the prevention of Diphtheria.

All those having a positive reaction from the Schick test were privileged to have repeat Toxoid treatments to establish an immunity. The treatments were given by Dr. Davis, Nurse assisting.

Number of Pre School Children receiving Toxoid..... 9

Number of School Children receiving Toxoid..... 44

Number receiving Toxin Anti Toxin..... 2

The Home Nursing Class was resumed in September for girls of the Junior and Senior classes at the High School and was taught (2) periods a week for the entire school year. Those girls having the required number of hours and passing the examination, received 1-5 of a unit credit and were awarded Red Cross Home Nursing Certificates and Pins.

Respectfully submitted,

RAMONA H. HEWSON, R.N.,

School Nurse.

REPORT OF SUPERVISOR OF ART

Miss Judith Cressy, supervisor of art, writes, at the end of 1944:

Art Supervision in the Prospect School of Merrimac has dealt mainly with the fundamentals of Design and Color. The Theories of Color and the principles of Design have been stressed. It is hoped that by the study of Design and Color in Nature the students will apply this knowledge in their everyday life. Both in the Prospect School and Centre School, the children have shown a keen and lively imagination. The grammar grades show good progress in their project work i.e. the history of a development, whether mechanical historical or geographical.

In the High School the students have studied perspective, free

hand drawing and have executed water colors. Art, for them, is an elective, and the students that choose this subject show marked talent.

We have tried to produce more creative work from the students of the Port School and so far the results have been successful.

REPORT OF MERRIMACPORT SCHOOL

Dr. John C. Page, Superintendent of Schools:

Dear Dr. Page:

The year 1944 has been a pleasant one for all at the Merrimacport School.

Our total enrollment during the year was 20, all but one being boys.

Our plan has always been to divide our program into two parts. The greater part of the day is devoted to reading, spelling, arithmetic and language and a portion of each day is given to some form of manual work. Since the range of the pupil's ages was much lower, less time was given to wood working projects this year.

The March meeting of the P.T.A. was held at the Port School, at which time much of the work done by the pupils was on exhibition.

Two of our boys received awards for having completed eight years of school work, and for having done satisfactory work while at the Port School. The awards enable the holders to enter the High School on trial, if they so desire.

I want to thank Dr. Page, the members of the School Committee and our Special Supervisors, Mrs. Doris Currier, Miss Annie Kelly and Miss Cressy for their part in making the year a pleasant and profitable one.

Very sincerely yours,

HOWARD G. PATCHETT.

REPORT OF HIGH SCHOOL PRINCIPAL

Doctor J. C. Page, Superintendent of Schools, and Members of the School Committee:

I herewith submit the annual report of the Merrimac High School for the year 1944.

The following table gives certain pertinent facts which are most conveniently expressed in this way.

AS OF OCTOBER 1, 1944

<i>Enrollment</i>	<i>Gen.</i>	<i>Col. Prep.</i>	<i>Sci. Prep.</i>	<i>Norm.</i>	<i>Com.</i>	<i>Total Girls</i>	<i>Total Boys</i>	<i>Students</i>
Seniors:								
Girls.....	3	2	0	0	3	8		
Boys.....	1	0	8	0	1		10	18
Juniors:								
Girls.....	2	3	0	0	6	11		
Boys.....	2	1	5	0	0		8	19
Sophomores:								
Girls.....	3	2	0	0	5	10		
Boys.....	0	0	7	0	1		8	18
Freshmen:								
Girls.....	0	3	1	0	12	16		
Boys.....	0	4	6	0	3		13	29
Totals....	11	15	27	0	31	45	39	84

There is a slight increase in enrollment over that of last year. The total enrollment will probably be low until more normal conditions again prevail.

Starting in September, 1944, a course in World History was introduced, to replace Ancient History. This newer subject includes the periods usually covered by Ancient, Medieval, and Modern Histories. World History, taught in one school year, obviously does not cover in as great detail the facts as would be taught in Ancient, and Medieval and Modern Histories, which as such are usually offered in separate years. The change, however, made possible a course in Sociology which had been previously introduced and which is more practical to the student in everyday living.

Spanish was taught for the first time in September and has been offered for the year. In view of the "Good Neighbor" policy, and of the increasing popularity of this subject, it seemed desirable to include this in the curriculum. A second year in Spanish may also be offered later.

A series of Vocational Guidance tests were given under the auspices of The School and College Relations Department of Boston University on April 3, 1944, to the members of the Junior and Senior Classes. The tests were machine scored, and the scores were interpreted to the students the test results of which were definite enough to indicate ability in any fields of endeavor tested.

The Minute Man Flag has been flown continuously from the high

school since the school attained over 90% student participation in the sales of War Stamps and Bonds in January 1944. From February 1944 inclusive to the writing of this report, the high school has attained 100% participation each month.

Robert Saulnier won first prize in an essay contest on the subject "Unity for Peace" conducted by the Haverhill Gazette and Women's Relief Corps, between students in the high schools of Amesbury, Groveland, Haverhill, Merrimac, and West Newbury. The prize was a War Bond awarded during appropriate exercises on February 22, 1944.

The Boys' basketball team won the Gazette Y.M.C.A. Basketball Tournament at the Haverhill High School Court by defeating Georgetown 22-19, Woodbury 34-28, and in the finals, West Newbury 21-12.

Mrs. Ramona Hewson has, at the writing of this report, a class of nine Junior Class girls who are taking a course in Home Nursing under her able direction. In normal times, this course in Home Nursing has a great practical value, but at the present time, girls who successfully pass this course have acquired a knowledge which should prove of eminent worth should they be called upon to serve as a nurse in the home.

Robert Saulnier represented Merrimac High School in a panel discussion composed of high school students under the auspices of the Haverhill Council of the Parent Teacher Association on June 5.

We are grateful to Mr. Forrest Bishop for the generous loan of his code oscillator for use in the Radio Code Class.

A Smaller High School League has been re-organized. The participating high schools are those of Georgetown, Groveland, Merrimac, Topsfield, Woodbury (Salem, N. H.) and West Newbury. The league controls inter-school athletic games between the competing high schools for both boys and girls.

A Hi-Y club has been reorganized under the direction of Mr. MacKay, and a Tri-Hi-Y club was started by its advisor, Mrs. MacKay. The purpose of these clubs is "To create, maintain and extend, throughout the school and community, high standards of Christian character." The clubs meet separately for their business meeting, then combine in school activities. Though organized with a comparatively small number of students, others may join to form larger clubs than at present. George Buzzell, Charles Cell, Donald MacKay, Lee Powers, and Clayton Turner attended a Two State Older Boys' Conference at Medford, Massachusetts, on December 1, 2, and 3, 1944.

Since the writing of the last report, Robert Miliotes has joined the armed forces.

Edward Glennie graduated in absentia with the Class of 1944. He had previously enlisted in the Navy and was in active service. His

parents received his diploma at the graduation exercises. Frederick Noone and David Whiting were in inactive service during graduation and have been called into active service since that time.

The following members of the Class of 1944 are continuing professional or educational training at the institutions indicated.

W. Gwynn Sweeney University of New Hampshire
Geraldine Powers University of New Mexico

There were nine members of the class of 1944. The class parts were awarded as follows:

Valedictory, Geraldine Powers
Salutatory Constance R. Gleed
Class History W. Gwynn Sweeney
Class Will Frederick J. Noone
Class Prophecy Barbara M. Watson
Class Gifts Dorothy E. Schiavoni
Class Poem Florence E. Denault

It is our prayer that we have contributed as much as possible to the training and characters of our young people, that they may be better prepared to most effectively help in victory.

I have enjoyed working with Doctor Page and I appreciate the generous co-operation of the Merrimac School Committee.

Respectfully submitted,

C. D. MacKAY,

Principal.

MERRIMAC HIGH SCHOOL

Class of 1944

<i>Name</i>	<i>Course</i>
Florence Rita Denault	Commercial
Constance Rebecca Gleed	Commercial
Edward Henry Glennie	General
Frederick James Noone	Scientific Preparatory
Geraldine Adelle Powers	College Preparatory
Dorothy Ellen Schiavoni	Commercial
William Gwynn Sweeney	Scientific Preparatory
Barbara Mae Watson	Commercial
David Story Whiting	General

Special Awards at Graduation

Readers Digest Award Geraldine Powers
(One year's subscription to Reader's Digest to valedictorian of Senior Class)

D. A. R. Good Citizenship Award.....	Constance Gleed
Washington and Franklin Medals.....	Constance Gleed
Balfour Award.....	Geraldine Powers
Special Award.....	Constance Gleed
(Special recognition because Balfour Award decision was so close)	
Typewriting 1.....	Robina Wallace
(Speed of 45 words per minute)	
Typewriting 2.....	Constance Gleed
(Speed of 50 words per minute)	

MERRIMAC HIGH SCHOOL

1943—1944

HIGH HONOR

(Names alphabetically arranged)

Geraldine Powers, '44

Lee Powers, '46

HONOR

(Names alphabetically arranged)

Judith Flynn, '47

Onni Mustonen, '47

Robert Frost, '45

Evelyn Nicol, '47

Constance Gleed, '44

Frederick Noone, '44

Barbara Hall, '45

Donald Saulnier, '46

Muriel Lockwood, '46

Gwynn Sweeney, '44

Anna Yurkovich, '45

Girls Awarded Letters in Basketball

Geraldine Bishop, '45

Gertrude Hamm, '45

Florence Denault, '44

Maribelle Hartwell, '45

Constance Gleed, '45

Geraldine Powers, '44, *Captain*Dorothy Schiavoni, '44, *Manager**Boys Awarded A Letter in Basketball*

Kenneth Blackden, '45

Fred Noone, '44, *Captain*

Charles Davis, '45

Robert Saulnier, '45

Merrill Emery, '46

Gwynn Sweeney, '44

Robert Frost, '45

David Whiting, '44

John Allen, '45, *Manager**Girls Awarded Cheer-Leader Letters*

Constance Gleed, '44

Dorothy Schiavoni, '44

Florence Denault, '44

Barbara Watson, '44

Those to whom Journal Pins were awarded, in recognition of faithful service on the *Journal* Staff during 1943-44:

Alva Clark
Margery Clark
Florence Denault
Constance Gleed
Beulah Hutchins

Frederick Noone
Geraldine Powers
Lee Powers
Dorothy Schiavoni
Barbara Watson

Anna Yurkovich

The following students were awarded a certificate for the highest average, and the greatest improvement, in the subjects indicated:

<i>Subject</i>	<i>Highest Average for the Year</i>	<i>Greatest Improvement</i>
English I	Onni Mustonen } tie Judith Flynn }	
English II	Lee Powers	Alyce Frost
English III	Robert Frost	Kenneth Blackden
English IV	Geraldine Powers	
Algebra I	Judith Flynn } tie Onni Mustonen }	Robert Whitcomb
American History	Barbara Hall } tie Robert Saulnier }	
Civics-Economics	Constance Gleed	
Law	Barbara Hall	
Gen. Science-Biology	Evelyn Nicol	Donald MacKay
Sociology	Onni Mustonen	Robert Whitcomb
Modern History	Donald Saulnier	
Latin I	Judith Flynn } tie Evelyn Nicol }	
Latin II	Muriel Lockwood	Thomas McKenna
French I	Muriel Lockwood	
French II	Geraldine Powers	
Typewriting I	Robina Wallace	Nellie Stewart
Typewriting II	Beulah Hutchins	Gertrude Hamm
Bookkeeping	Betty Ann Piper	
Stenography I	Barbara Hall	Doris Wade
Introductory Business	Mary Jane Paul } tie Violet Yurkovitch }	Claire Lambert
Plane Geometry	Lee Powers	Alyce Frost
Algebra II	Geraldine Powers	Edward Denault
Fundamentals of Machines	Robert Saulnier	Robert Saulnier
Radio Code	Fred Noone	Alva Clark
Physics	Geraldine Powers	Edward Mader

Perfect Attendance

1943—1944

Judith Flynn, '47
 Dorothy Franklin, '46
 Muriel Lockwood, '46

Thomas McKenna, '46
 Fred Noone, '44
 Clayton Turner, '46

GRADUATES OF EIGHTH GRADE, 1944

Arlene Frances Brady, Beverly Ann Chase, Phyllis Jean Clark, Wesley H. W. Colby, Jr., Charles Gordon Connor, *Floyd Whittier Corson, *Eleanor Louise Craig, *Thelma Dorothy Gilmore, Paul Henry Hartwell, Jr., Ralph Kendall Hawkes, Jr., *Arthur Joseph Henry, Phillip Edward Jacques, Marilyn Louise Jerome, *June Rena MacDonald, *Rita Irene MacDonald, *Muriel June MacKay, *Vivian Thelma Mader, *David Douglas McGirr, Roland Morin, Jr., *Jo Ann Phyllis O'Brien, Ann Elizabeth Ross, Frederick Howard Sloban, *William Harold Whiting, Jr., Sally Ann Wilde, Jacquelyn Mae Woodard, *Yarmilla Pauline Yurkovich.

*Honor Pupils.

INDUSTRIAL ARTS GRADUATES, 1944

Armand Bisson

Robert E. West

ATTENDANCE HONOR ROLL

High School: See principal's report.

Prospect Street School: Judith Bessette, Priscilla Emery, William Scherbon, William Whiting.

Centre School:

Grade 6—****Arthur Bison, **Pasquale Cotone.

Grade 5—****Charles Bisson, William Franklin.

Grade 4—Richard McCarron.

Grade 3—Ruth Lord.

Grade 2—none.

Grade 1—Leona Fuller.

Merrimacport School: Ralph Cirillo.

****Not absent for 4 years, September 1940 to June 1944.

***Not absent for 3 years, September 1941 to June 1944.

**Not absent for 2 years, September 1942 to June 1944.

1944 FINANCIAL SUMMARY

Regular School Appropriation.....	\$34,000.00
Refunded dog tax.....	186.69
Returned check.....	117.50
Transferred.....	1,000.00
	<hr/>
Total available for schools.....	\$35,304.19
Total expenditures.....	35,284.11
	<hr/>
Balance.....	\$20.08

Reimbursements:

Supt. Schools.....	\$483.34	
Gen. School Fund, Part I.....	3,425.00	
Gen. School Fund, Part II.....	3,096.65	
Tuition local schools.....	29.75	
H. S. Transportation.....	15.00	
	<hr/>	
	\$7,049.74	
Total expenditures in 1944.....		\$35,284.11
Total reimbursements in 1944.....		7,049.74
		<hr/>
Total from taxation in 1944.....		\$28,234.37

*Summary of Expenses, 1944**General Control*

School committee expenses.....	\$26.04	
Supt. Schools' salary.....	900.00	
Secretary's salary.....	300.00	
Supt's travel expense and office costs	224.94	
Law enforcement.....	113.25	
	<hr/>	
		\$1,564.23

Cost of Instruction

Teachers and substitutes.....	\$21,970.12	
Drawing and music teachers.....	924.72	
Service pension fee.....	108.80	
Text books.....	430.63	
Supplies.....	1,279.06	
	<hr/>	
		\$24,713.33

Cost of Operation

Janitors' salaries.....	\$1,776.18	
Fuel.....	2,483.24	
Jan. supplies, cleaning, etc.....	323.68	
	<hr/>	
		\$4,583.10
Maintenance.....		1,188.92
H. S. Athletics.....		199.63

SCHOOL REPORT

19

Libraries.....	\$76.89
Health.....	387.44
Transportation.....	2,175.00
Equipment.....	328.44
Miscellaneous.....	67.13
Total.....	<u>\$35,284.11</u>

1945 FINANCIAL ESTIMATES

General Control

School committee expenses.....	\$25.00	
Supt. Schools' salary.....	900.00	
Secretary's salary.....	300.00	
Supt's. travel expense and office costs	225.00	
Law enforcement.....	115.00	
	<u></u>	\$1,565.00

Cost of Instruction

Teachers and substitutes.....	\$21,636.67	
Drawing and music teachers.....	943.33	
Text books.....	600.00	
Supplies.....	1,000.00	
	<u></u>	\$24,180.00

Cost of Operation

Janitors' salaries.....	\$1,800.00	
Fuel.....	2,200.00	
Jan. supplies, cleaning, etc.....	300.00	
	<u></u>	\$4,300.00
Maintenance.....		900.00
H. S. Athletics.....		200.00
Libraries.....		100.00
Health.....		425.00
Transportation.....		2,482.50
Equipment.....		100.00
Miscellaneous.....		47.50
		<u>\$34,300.00</u>

Estimated reimbursements:

Supt. Schools.....	\$483.33
General School Fund, Part I.....	3,345.00
General School Fund, Part II.....	3,958.01
	<u>\$7,786.34</u>

Estimated expenditures in 1945.....	\$34,300.00
Estimated reimbursements in 1945.....	7,786.34
Estimated total from taxation in 1945	<u>\$26,513.66</u>

TABLE OF CONTENTS

Appropriations Made 1944.....	13
Audit of Accounts.....	66
Fire Alarm.....	17
In Memoriam.....	8-9
Jury List.....	7
Town Officers.....	3
Town Warrant.....	73
Reports of—	
Assessors.....	21
Board of Public Welfare.....	11
Bureau of Old Age Assistance.....	12
Cemetery Commissioners.....	20
Dog Officer.....	30
Finance Committee.....	77
Fire Engineers.....	18
Inspector of Wires.....	30
Inspector of Milk, Animals and Slaughtering.....	19
Municipal Light Board.....	24
Playground Commissioners.....	29
Police Department.....	15
Public Health Nurse.....	18
Public Library.....	31
School Committee.....	85
Sealer of Weights and Measures.....	16
Selectmen.....	10
Tax Collector.....	79
Town Accountant.....	33
Town Clerk.....	22
Town Forest Committee.....	26
Town Treasurer.....	23
Trustees of Kimball Park.....	28
Water Commissioners.....	27
Vote for Town Officers.....	82

